

ROYAL EXCHANGE ASSURANCE
INCORPORATED A.D. 1730.

GOVERNOR: SIR NEVILLE LUBBOCK, K.C.M.G.

**FIRE, LIFE, SEA, ACCIDENTS, BURGLARY, ANNUITIES,
EMPLOYERS' LIABILITY**
(Including ACCIDENTS to DOMESTIC SERVANTS).

The Corporation will act as:—
EXECUTOR OF WILLS.
TRUSTEE OF WILLS AND SETTLEMENTS.

Special Terms granted to ANNUITANTS when health is impaired.

Apply for Full Prospectus to the Secretary.

Head Office: ROYAL EXCHANGE, LONDON, E.C.

FIRE

ENTAILS LOSS OF PROFITS.

INSURE AGAINST IT BY THE

"LAW GUARANTEE PROFITS POLICY."
For Prospectus and Rates, apply:

LAW GUARANTEE

TRUST & ACCIDENT SOCIETY, LIMITED.

HEAD OFFICE: 49, CHANCERY LANE, LONDON, W.C.

CITY OFFICE: 70, CORNHILL, E.C.

CAPITAL FULLY SUBSCRIBED £2,250,000.

REDUCTION

IN "WITHOUT PROFITS"

Life Ass^{ce}. Rates

SEE THE NEW PROSPECTUS OF THE

NORTHERN ASS^{CE}. CO LTD.
1 MOORGATE STREET, E.C.

**LEGAL AND GENERAL LIFE ASSURANCE
SOCIETY.**

ESTABLISHED 1836.

FUNDS	-	-	-	-	£6,317,000
INCOME	-	-	-	-	£843,000
YEARLY BUSINESS	-	-	-	-	£3,000,705
BUSINESS IN FORCE	-	-	-	-	£23,680,000

THE PERFECTED SYSTEM of Life Assurance is peculiar to this Society and embraces every modern advantage.

PERFECTED MAXIMUM POLICIES.

WITHOUT PROFITS.

The Rates for these Whole Life Policies are very moderate.

Age	Premium	Age	Premium	Age	Premium
20	£1 7 8 1/2	30	£1 16 1/2	40	£2 10 1/2

£1,000 POLICY WITH BONUSES

According to last results.

Valuation at 2½ p.c.:—Hm. Table of Mortality.

Duration	10 yrs.	20 yrs.	30 yrs.	40 yrs.
Amount of Policy	£1,190	£1,438	£1,724	£2,067

Full information on application to
THE MANAGER, 10, FLEET STREET, LONDON.

**The Solicitors' Journal
and Weekly Reporter.**

LONDON, JUNE 19, 1903.

* * * The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

All letters intended for publication must be authenticated by the name of the writer.

Contents.

CURRENT TOPICS	591	SOCIETIES	591
EFFECT OF DEATH OF CO-RESPONDENT	591	LEGAL NEWS	591
ON DAMAGES	594	COURT PAPERS	591
THE DUTIES AFFECTING LAND UNDER THE FINANCE BILL, 1903	595	WINDING-UP NOTICES	592
REVIEWS	597	CREDITORS' NOTICES	593
CORRESPONDENCE	597	BANKRUPTCY NOTICES	593

Cases Reported this Week.

T. & C., Solicitors, Re	598
Whitfield's Bedsteads (Lim.) Trade-mark, Re	598

Current Topics.

The New Land Taxation.

AT THE meeting of the Council of the Law Society, held on the 11th of June, the following resolution was passed:—

"That in the opinion of this Council the scheme of land taxation contained in Part I. of the Finance Bill, 1903, is unjust and unworkable, being—(1) an attempt, under guise of taxation, to confiscate a particular class of property; (2) an offence against the hitherto recognized principle of finance that taxation should only be imposed where there are receipts by way of income or otherwise to meet it; and (3) founded upon valuations which must necessarily be illusory and fallacious."

If it is said that the passing of this resolution is an unusual course to be taken by the Council, the answer is obvious—the occasion for it is altogether unexampled. Interests in land which have never before been taxed are proposed to be brought into the Government net, and this not as a necessary provision for the wants of the Exchequer, since it is admitted that the duties on land values will produce little during the first year, and they might apparently be dropped without serious disturbance of the financial arrangements of the Government. It is clear that the duties will be expensive to collect and will be burdensome on a special class only of the community. Solicitors, as acting for that class, are clearly entitled—we think are bound—to express their views on the proposed impost, though we should have preferred a more detailed statement of the economic objections to the new duties than is given in the resolution.

A Constitutional Question.

A VERY GRAVE constitutional question is raised by the Finance Bill. Under the existing law (see Finance Act, 1874, section 10) appeals from the decision of the Inland Revenue Commissioners as to the amount of duty claimed by the Commissioners are to be to the High Court, and in certain cases, apparently at the option of the appellant, to the county court. Valuers are to be appointed by the county council, and the court may (not shall) refer any question of disputed value to the arbitration of such valuer. The practical result is that the appellant has the right to appeal from the decision of the Commissioners to the High Court. Under the present Bill the appeal is to be made to a referee (clause 22 (21)), who is to be appointed by the Crown (clause 23). A judge of the High Court cannot be removed except upon the address of both Houses of Parliament, but apparently a referee will hold his office during pleasure only. Considering that the decision of the referee, appointed by the Crown, is to be final, and that he has to adjudicate as to the amount on which duty is to be paid, and that it does not appear that he is bound to accept evidence, this appears to be a most serious change in the law. It is difficult to see why this change is made. So far as we are aware, appeals from the Commissioners on question of value are extremely rare—in fact, we

believe that no such appeal has been reported—but we cannot help feeling that the knowledge that an appeal lies to the High Court tends to make the Commissioners act prudently.

Undercutting in Solicitors' Fees.

WE PRINT elsewhere a letter from "A Country Solicitor" calling attention to a matter as to which complaints have previously reached us, especially from Yorkshire and Lancashire. It appears to be a settled practice in some towns in those counties and elsewhere for purchasers of small properties to conduct a Dutch auction as to the cost of examination of title and conveyance. They visit solicitor after solicitor to ask what his charge will be for this work. They get little encouragement from the large and well-established offices, but among the young and struggling solicitors in their town they find their prey. One of these, A., names an inclusive sum, whereupon the visitor remarks that he has seen Mr. B., who will do the work for less. Thereupon, the temptation being strong, A. names a still less sum, and so the haggle goes on until all the solicitors within the visitor's knowledge have been exhausted. This is a grave breach of professional etiquette, and certainly seems to call for repression. It is likely to be still more extensively practised when the double duty on conveyances comes into force, inclining the purchaser still further to dock the solicitor's charges. Our correspondent thinks that it should be seen to by the Law Society; but beyond issuing a circular to the provincial law societies, it is difficult to see how they can intervene. The remedy rests with the law society of the district, who should frame a scale of minimum charges in respect of purchases under, say, £500; and should intimate that a solicitor accepting less than such minimum charge will be considered to be acting unfairly towards his brother practitioners. No one, of course, can deny that the scale for such purchases should be very moderate; but when it is once fixed and circulated, each solicitor who is invited to compete will be able to point to it and to say that he cannot go below it.

Taxation of Costs and Statute-barred Items.

THE COURT of Appeal has reversed (*ante*, p. 577) the decision of WARRINGTON, J., in *Re Brockman* (1909, 1 Ch. 354), and has at the same time made a very important change in the effect of orders for taxation of costs. Where a solicitor has a lien for costs upon documents in his possession, then, upon the well-settled doctrine as to liens taking debts out of the statute, the lien is available for all costs due, including items which would be barred by the Statute of Limitations; and accordingly a taxation for the purpose of ascertaining the amount covered by the lien will extend to statute-barred items: *Curwen v. Millbank* (42 Ch. D. 424). But where there is no lien, and the client applies under section 37 of the Solicitors Act, 1843 (6 & 7 Vict. c. 73), for taxation of his bill, there is not the same reason for excluding section 23 of the statute, and *prima facie* it would seem that, on the taxation, he would be at liberty to object to items more than six years old. It has been the practice, however, in the Chancery Division, to insert in the order a submission by the client to pay what is due, and this has been held to mean a submission to pay all that is due without regard to the statute: *Re Margetts* (1896, 2 Ch. 263). It has been pointed out in the Court of Appeal in the present case that this submission to pay is really a relic from section 23 of the statute 2 Geo. 2, c. 23, made perpetual by 30 Geo. 3, c. 19, but repealed by the Act of 1843. The last Act does not, as did the first, require a submission to pay; but since upon a taxation after one month from delivery of the bill the court can, under section 37, impose terms, there has been some justification for requiring a submission to pay, and for construing this to extend to statute-barred items. In *Re Brockman* the question arose whether this submission could be required when the application for taxation was made within the month, so that the client was entitled to an order as of right, but WARRINGTON, J., held that no distinction could be made, and that in all cases the client must give the submission, and be prepared to pay statute-barred items, as the price of the advantages secured by taxation. The Court of Appeal, however, have reversed this decision, and have at the same time overruled *Re Margetts* (*supra*). Where the client applies for taxation within the month, he cannot be required to make any submission as to payment. Where he applies after

the month, he can be required to submit to pay—though the utility of the submission is doubted—but this is a submission only to pay what is certified to be payable, and the amount so certified will not include items as to which the client sets up the statute on the taxation. This does not interfere with the effect of a lien, but in future it will be much less safe than hitherto for solicitors to sleep on their bills.

Instructions to Executors.

THE DIFFICULTIES experienced by executors in dealing with their testator's estate are often considerably aggravated by the initial difficulty of ascertaining the particulars of which that estate consists. It is a common experience to find that a testator has not taken any pains to provide even some sort of summary or outline as to the nature or extent of his property, and that the necessary information can only be obtained by a wearisome search, under distressing circumstances, through drawers and boxes, pass-books, account books, and widely scattered documents, with much consequent delay and expense, and the necessity of a series of corrective affidavits for the ultimate satisfaction of the Inland Revenue authorities. Many people are, no doubt, unwilling in their lifetime to disclose to other persons, even to their banker or solicitor, their actual pecuniary position, or the extent and details of their property; probably few persons would venture without expert assistance to profess to enumerate accurately all property of which they are "competent to dispose," or which would "pass on their death" within the meaning of the Finance Acts, much less to indicate what property must be aggregated for the purpose of determining the incidence of estate duty. They might also be unwilling, for reasons ingrained in human nature, to refer to donations *mortis causa*, or gifts made, with or without reservation, within the prescribed period before their death. It is hardly, however, unreasonable to suggest that a testator should be advised, when making his will, to place with it in the traditional sealed long envelope at least sufficient notes to guide his executors in ascertaining generally the nature and situation of the estate with which they will have to deal. Such notes would necessarily admit of no little variety in different cases, but certain heads of information may be suggested which would often be applicable by way of outline. Thus, the names of the testator's solicitor and banker; a statement as to the extent to which such banker receives his income and holds his securities; the terms of his occupation, of his place of business, and of his private residence; a summary of his investments; the existence or non-existence of any real estate or leaseholds; his interests in possession, reversion, or otherwise under any marriage settlement, will, or other instrument; particulars of any articles stored with bankers or elsewhere (a frequently forgotten item); details of any business or partnerships, contracts, guarantees, directorships, trusteeships, past or present, and policies of assurance—information on these heads, or some of them, as applicable, would in many cases furnish valuable information for executors, which could probably otherwise only be ascertained with much delay and difficulty. Information would also be useful as to domicile, pedigree, date, and place of birth and marriage, and former residences and position in life, especially if the testator has at any time resided abroad. The relief available to executors by the issue of the statutory advertisements for creditors substantially qualifies the actual necessity for information as to debts and claims on the estate, but some information also as to these would often be useful, and of considerable benefit to executors as to adjudicating upon, or resisting, doubtful claims.

Destruction of Demised Premises.

IT is familiar law that if a house be burnt down the tenant remains liable for the rent, in the absence of some express agreement to the contrary. The precise reason for this rule cannot be stated with any confidence in the present condition of the authorities, and the exact limits of its application cannot be accurately laid down. The best practical illustration of this is afforded by the fact that there appears to be no reported decision to the effect that a tenant of the upper part of a building would remain liable for rent even after the total disappearance of the rooms occupied by him. It is true that the case of *Izon v. Gorton* (5 Bing. N. C. 501) is cited in the text-books as an authority for the proposition

that the tenants of "a second floor which during their occupation was consumed by an accidental fire" are liable in an action for use and occupation "notwithstanding the destruction of the premises" (see the headnote)—but an examination of the case shews that "the premises" were not wholly "consumed" or "destroyed," but only made completely untenable. The walls remained in position, and, in the words of TINDAL, C.J., "the space enclosed by the four walls still continued as marked out by them." Whether in the event of the supporting walls of an upper storey falling completely and leaving no "space enclosed" by them, the rent could still be recovered, has yet to be decided by the courts. It is believed that no case among those to be found in our own reports is inconsistent with the view that under such supposed circumstances rent could no longer be recovered. The question has, however, been before the American courts on several occasions, and though there are decisions both ways, the balance of authority in America is decidedly in favour of the proposition that upon the destruction of a room or rooms in a building, leased separately from the rest of the building, by the whole building being burnt down, rent is no longer recoverable in respect of the separate rooms. The reasoning on which this proposition is founded is, shortly, that the lease of a whole house differs altogether from the lease of one or more rooms in it, and that the tenant of an upper floor has no such interest in the soil itself as to leave him any possibility of occupying any "land" when his rooms have completely disappeared. There is a hint of something like this in Bac. Abr. Rent, M. 2: "Here it seems extremely reasonable that if the use of the thing be entirely lost or taken away from the tenant, the rent ought to be abated or apportioned, because the title to the rent is founded upon this presumption, that the tenant enjoys the thing during the contract."

Obligation of Lessor to Give the Lessee Possession of the Demised Premises.

IT IS an established principle of the law of this country and of the Continent that the lessor is bound, by the nature of the contract and without any particular stipulation, to give the lessee possession of the demised premises, and not merely the right to bring legal proceedings by way of ejectment. We have, therefore, been somewhat surprised to find that this doctrine has been recently disputed in one of our important dependencies. In the case of *Wijanaika v. De Silva* (9 Ceylon New Law Reports, 366) the lessee of a number of cocoanut trees brought his action against the lessor for a cancellation of the lease and damages on the ground that he had never received possession of any of the trees leased to him. It was argued, on behalf of the defendant, that delivery of the lease was in law delivery of possession of the property leased; that the lessor, after delivering the lease, was not bound to deliver actual possession, and that the lessee could not maintain such an action as the present one unless he had been evicted by law in an action of which he had given the lessor notice. The court, HUTCHINSON and MIDDLETON, JJ., held, without difficulty, that it was the defendant's duty to give to the plaintiff, his lessee, such a possession of the trees that he might have the use of them, and that, if he failed in this duty, he was liable to pay the lessee damages for his breach of contract. The case may seem simple enough, but it should be remembered that in *Henderson v. Squire* (L. R. 4 Q. B. 170), where a tenant, under an agreement of tenancy, had underlet a part of the premises and at the determination of both tenancies the under-tenant held over against the will of the tenant, it was contended by eminent counsel that the tenant was not liable for rent because the under-tenant held over, and that the latter might be proceeded against as a mere trespasser. The court, in giving judgment for the plaintiff, said that there was little authority upon the question under discussion, but that, independently of authority, it was upon principle the duty of the tenant to restore absolute possession.

Exterritoriality in Siam.

THE RECENT treaty with Siam forms the subject of a parliamentary paper just issued (Cd. 4646), and the greater part of the treaty and accompanying documents are set out in the *Times* of the 12th of June. One effect of the treaty is that some of the

Siamese Malay provinces are now transferred from the suzerainty of Siam to that of Great Britain and become part of the "British-protected territory" in the Malay peninsula—the Federated Malay States. The other effect is that the extraterritorial rights of British subjects in Siam itself have undergone modification. The Siam Government desired the complete abolition of British extraterritoriality. The British Government have not seen their way to concede this, and the extraterritorial rights conferred in 1855 and 1883 remain in force as now altered. But a real compromise has been made, and extended jurisdiction over British subjects will, when certain Siamese codes come into force, be exercised by the Siamese Courts. A European legal adviser is to sit in cases where either party is a British subject, though a curious distinction is made between European and Asiatic "British subjects." The European legal adviser will be a mere assessor where Asiatics are concerned, but will be a judge whose decision is binding where Europeans are concerned. It remains to be seen whether this singular arrangement will work. The complete abandonment of extraterritorial rights at some time in the future appears to be contemplated. If and when this abandonment does take place, warning should be taken by the result of a similar abandonment in Japan, which took place in 1899. Only twelve months ago a case cropped up in the Divorce Court (Probate Division of the High Court) in which a marriage was celebrated according to English rites at Tokio, a few months after the cessation of British extraterritoriality in Japan, and was consequently invalid by the Japanese *lex loci*. Instances of abandonment of extraterritoriality are so rare that the possible consequences may well be overlooked. Servia, Tunis, and Egypt appear to be the only instances so far. The treaty with Siam has not yet been ratified, and already a difference of opinion has arisen as to the meaning of art. 5, which relates to the jurisdiction of the Siamese courts over British subjects: see the *Times* of the 17th of June.

Level Crossings and Foot Passengers in France.

THE ENGLISH courts have frequently had occasion to consider the liability of railway companies with regard to persons who have been injured while using a footway which is crossed by the railway on the level. It is obvious, on reference to these cases, that there have been waves of legal opinion in one direction and the other. In some of the cases there has been a tendency to allow the jury to decide whether the company ought to have taken reasonable precautions for the protection of passengers beyond those which they had actually taken, and in others there has been a tendency to adopt the opinion, expressed more than once by Lord BRAMWELL, that rules, regulations, and provisions which are made to take care of people when they should take care of themselves are positively mischievous. A case just decided by the First Tribunal of the Seine shews that French judges have strong sympathy with the views of Lord BRAMWELL. In an action against the Compagnie du Nord it appeared that M. AUGUSTE SANSON, a wholesale leather merchant, and a man in the prime of life, was struck by a train while passing over a level crossing and was killed on the spot. It was contended by his representatives that he had observed all customary precautions while crossing the railway, but the court, having regard to the existing regulations which had obtained the sanction of the Government, and according to which level crossings must be used by foot passengers at their own risk and peril, gave judgment for the company. The French law, like our own, requires barriers to be erected at level crossings, but it makes no further provision for the protection of foot passengers, leaving the railway company to provide for their safety in such manner as it thinks proper. The danger to passengers over a level crossing can hardly at the present day be considered to be greater than that upon an ordinary highway frequented by motor carriages.

Original or Copy?

AMONG THE pictures recently exhibited in France in a collection of the works of deceased artists was one described in the catalogue as a portrait of the Marquise D'ORVILLIERS, attributed to DAVID, and belonging to the Comte D'ANDLAN. Upon the publication of this catalogue, the Marquis DE TURENNF, grandson of the Marquise D'ORVILLIERS, declared that the original of this portrait

was in his private collection, and he gave notice to the Comte D'ANDLAN and the Société National des Beaux Arts to appear before the court to shew cause why the picture should not be removed from the exhibition and its title and description omitted from the catalogue. The court has appointed three experts to consider the difficult question whether the picture exhibited is the original or a copy. Nothing, in the opinion of a recent writer in one of the weekly periodicals, is so crazy as the business of the sale of pictures. There are two painted canvases—the original and the copy—which are so exquisitely alike that no two men in the world can detect the difference without a microscope, and they are often wrong. And yet sober-minded persons will pay the worth of a town full of houses for one of them and will hardly give a bottle of champagne for the other. We may only hope that the eminent French experts will be equal to their arduous task.

The "Perfection" Trade Mark Case.

MR. JUSTICE SWINFEN EADY, gave judgment on Tuesday on the appeal by Joseph Crosfield & Sons (Limited), from the decision of the Registrar of Trade Marks refusing their application to register the word "Perfection" as a trade mark for common soap. It was a special application under paragraph 5 of section 9 of the Trade Marks Act, 1905, and the Board of Trade had, on an *ex parte* application, made the necessary order that the Registrar should proceed with the registration. The mark was then advertised, and an opposition was lodged by Lever Brothers (Limited). On this opposition the Registrar decided to refuse registration. Joseph Crosfield & Sons then appealed to the court. SWINFEN EADY, J., held that the word "Perfection" was not, upon the evidence as a whole, "distinctive" within the meaning of section 9 (5); and he refused the application to register, with costs. A noticeable feature of the case was that each of the parties had filed some 500 statutory declarations. We shall return to the decision at a future date.

Judicial Dignity.

IN COMMENTING on the retirement of Lord GORELL from the Presidency of the Probate, &c., Division, we remarked upon the dignity and patience with which he discharged the duties of the Divorce Court, and we ventured to question whether his successor, able though he was, would rival him in this respect. We have not had long to wait for a confirmation of our apprehension. In *Gwaskin v. Gwaskin*, a divorce case tried last week, Sir J. C. BIGHAM is reported by the *Times* to have made the following playful observations during the examination of the wife:—

The President: You may laugh, Mr. BAYFORD, but most of these acts I should describe as mere playfulness. I dare say you are not familiar with "Mr. Punch" of fifty years ago, about the time that the Divorce Act was passed. I well remember a picture by LEECH as to a lady's hair and her husband's cruelty.

The Petitioner: His conduct had a bad effect on my nerves.

The President: You do not appear nervous now.

The Petitioner: He used to clutch and grip me by the arm.

The President: I do not wish to go into domestic matters, but I have often done that.

Corroborative evidence of the cruelty was given by a "companion" and by a maid-servant, and, in answer to the court, the latter replied that she had never complained of her master's conduct, but "had discussed it with cook."

The President: Many things are discussed with cook.

It is no doubt interesting to have these autobiographical reminiscences of the domestic habits of the learned judge, and of his acquaintance with what goes on below stairs; but it may be doubted whether they conduce to the dignity of the court or the progress of business.

Fees of Counsel Defending Poor Prisoners in the United States.

IN A paragraph under this heading in our issue of the 29th of May we referred to the report of a case tried before FITZGERALD, J., in the Supreme Court of New York, in which a woman was found guilty of manslaughter "in the second degree" of her husband. We stated that she was defended by Mr. JOSEPH H. CHOATE, jun., *pro bono*, that he was assigned by the court as counsel for her defence, and that it was stated in the report of the case that the fee which he would receive was five hundred dollars—about one

hundred pounds. We took this statement from one of the leading newspapers in New York, but we are now informed, by a letter from Mr. CHOATE himself, that what was said as to the fee received by him was incorrect. It is true that he was assigned to defend the prisoner in the case referred to, and that he acted on her behalf, but no fee whatever was, or would be, or under the law could be, paid for the services thus rendered. The law of New York provides for the payment of counsel assigned to defend poor prisoners only in capital cases. We are much indebted to Mr. CHOATE for his courteous correction, and are glad to learn that in New York a poor prisoner can obtain the gratuitous services even of leading counsel.

Tobacco or Gum Chewing in Railway Cars.

IN A case before the Divisional Court of Ontario, where the question was whether the plaintiff had been injured by the negligence of the defendants, owners of a railway, RIDDELL, J., gave an opinion which must have been read with interest on the other side of the Atlantic, but which would excite less attention in this country. It is as follows:—"While it is impossible to lay down any specific rule for the guidance of railways, or street railways, generally, a railway operating in a country where tobacco chewing or gum chewing is not uncommon must expect its patrons, or some of them, to be tobacco and gum chewers, and if it be the custom of such passengers to put their heads past the lines of the car to expectorate, the railway should be held to know of such customs, and should either remove all obstructions from the side of the track a sufficient distance to avoid the probability of an accident, or prevent the passengers from projecting their heads over the side, or at least give proper warning as to the danger." The observations of the learned judge appear to favour a wide extension of the liability of railway companies, and it may be some time before they are fully accepted by a court of appeal.

The Finance Bill.

MANY of your readers, says a correspondent, will be surprised to learn that "undeveloped land," as defined in the Finance Bill, includes agricultural land of which the site value exceeds £50 per acre, and all land used by private persons for personal enjoyment—that is to say, parks, pleasure grounds, gardens exceeding one acre in extent, racecourses, tennis courts, and playgrounds for children or adults.

Effect of Death of Co-respondent on Damages.

IT IS singular that in a division of the High Court it should be possible for the death of a defendant after a verdict for damages to debar the plaintiff from using the process of the court in which he has secured the verdict in order to obtain the fruits of it, but this was the result of the decision of the Court of Appeal in *Brydges v. Brydges* (1909, P. 187), reversing the decision of BIGHAM, P. The suit was a husband's suit for divorce in which one WOOD was co-respondent. It was tried in March, 1908, and a verdict was given for the petitioner, with £1,500 damages against WOOD. A decree *nisi* was made, and also an order that WOOD should, within one month, lodge £1,500 in court, "he undertaking not to part with his property in the meanwhile except to realize the said sum." This undertaking appears to be the first anomalous step in the proceedings. "I desire to add," said FARWELL, L.J., "that the undertaking, as entered in the order, is such as ought never to have been taken; it prevented the co-respondent from parting with any of his property, even in payment of any debt, preferential or otherwise, or for his daily bread. Undertakings of this sort ought to be carefully framed and limited to some specific property." In fact, the co-respondent evaded the order by committing suicide before the month was up, and hence arose the complications which resulted in the present decision.

Had there been an ordinary judgment for damages, this would have been enforceable by execution, and under R.S.C. ord. 42, r. 23, if that order applied to the Divorce Division, the death of the co-respondent would not have been a bar to this pro-

cess. But the order against Wood did not take the form of an ordinary judgment, and the above rule does not apply to the Divorce Division. In default of this procedure, various attempts were made to make the order against Wood effectual against his executor. The decree *nisi* was made absolute in September, 1908, and in November an order was made *ex parte* that the executor should pay the damages to the petitioner, he undertaking to pay them into court, and the executor was restrained from distributing the estate until the petitioner's claim was satisfied. It was subsequently admitted that this order was irregular, and in February, 1909, the petitioner issued a summons against the executor to show cause why an order to a similar effect should not be made against him; and BIGHAM, P., on the hearing of the summons, made an order accordingly—namely, that the executor should, out of the testator's assets, pay to the petitioner the amount of damages and taxed costs, on the petitioner undertaking to pay the same into court.

But for the peculiarities of the procedure of the Divorce Division, this would have satisfactorily settled the matter. Subject to the possible ineffectiveness of a decree *nisi*, referred to later, the verdict given against the co-respondent established a liability against him which was not terminated by his death, and the order directed how that liability was to be satisfied. But the particular mode of enforcing the liability which had been originally adopted depended on the position of the co-respondent as a party to the proceedings, and this mode was not available against his executor. Inasmuch as the co-respondent was a party, it was possible to make an order on him for payment into court, but this is not the necessary form of the order, and it is possible that after its consequences have been thus revealed it will drop out of use. Under section 33 of the Matrimonial Causes Act, 1857 (20 & 21 Vict. c. 85), which enables a husband to claim damages from the co-respondent, the court has power, after verdict, "to direct in what manner such damages shall be paid or applied," and it can, therefore, instead of directing payment into court, direct payment to the petitioner. This gives the order the effect of a judgment. Originally under section 52 of the Act of 1857 orders of the Divorce Court were enforceable in the same way as orders in Chancery, but that section has been repealed (Stat. Law Rev. Act, 1892), and orders of the Divorce Division for payment of money to any person are enforceable by *s. f. a.* in the usual way (Divorce Rules, r. 203). This is the course which, it seems, is usually adopted where the original order for payment of the damages into court is not complied with. A further order for payment to the petitioner is then made, though he is put upon terms to pay the damages, when recovered, into court. This is rendered necessary by the provision of section 33, that the court may direct that the whole or any part of the damages shall be settled for the benefit of the children of the marriage, or as a provision for the maintenance of the wife.

If an order of the latter kind had been originally made against the co-respondent, or if before his death it had been substituted for the order for payment into court, it is possible that the difficulty would have been avoided; though this is doubtful, since ord. 42, r. 6, does not apply to the Divorce Division, and there does not appear to be any express provision for enforcing a liability against the property of a deceased person. The course which BIGHAM, J., took was to substitute as against the executor an order for payment to the petitioner in the place of the order against the co-respondent for payment into court, which was no longer operative. But the Court of Appeal held that this course was outside the statutory jurisdiction of the Divorce Division, and was not justified by any jurisdiction inherent in that Division. "The court," said FARWELL, L.J., "has no jurisdiction, inherent or otherwise, over any person other than those properly brought before it as parties, or as persons treated as if they were parties under statutory jurisdiction (e.g., persons served with notice of an administration decree or in the same interest with a defendant appointed to represent them), or persons coming in and submitting to the jurisdiction of their own free will. . . . But the courts have no jurisdiction to make orders against persons not so before them merely because an order made, or to be made, will be ineffectual without it." In ordinary actions in the High Court an executor can, if necessary, be made a party under the rules of court, but

as FARWELL, L.J., pointed out, these rules do not apply to the Divorce Division, and there is no provision in the Divorce Acts or rules enabling the executor of a co-respondent to be brought before the court.

The Court of Appeal refrained from saying whether there was, after the death of the co-respondent, a subsisting liability which could be enforced against his estate. FARWELL, L.J., suggested that there might not be. "The action is a personal action, and the cause for action does not survive; unless, therefore, the decree *nisi* prevents it, the petitioner's right is gone." But it is hardly possible that the decree *nisi* should not have the effect of fixing the liability. It is true that in *Hyman v. Hyman* (1904, P., p. 406) JEUNE, P., said that the decree absolute was the one final decree in the cause. But this *dictum* cannot be taken as depriving the decree *nisi*, and the order for payment of damages then made, of all effect if the decree absolute in fact follows. But however this may be, the result of the decision was to deprive the petitioner of any remedy in the Divorce Division, and to send him to try his fortune elsewhere. "Whatever remedy (if any)," said FARWELL, L.J., "a petitioner may have against the estate of a deceased co-respondent, under the circumstances of this case, it is not to be obtained in the Divorce Division." Thus the separation of the divisions perpetuates the multiplicity of suits which it was once the object of equity, and then of the Judicature Acts, to avoid. It is always unfortunate when the practice of the court leads to the incurring of needless costs, and a means of avoiding this should be found. Assuming that the petitioner was without remedy at all, the Court of Appeal should have had the opportunity of telling him so. If he had a remedy, it should have been available in the court where the liability was established, unless, indeed, this would have interfered with the claims of other creditors.

The Duties Affecting Land under the Finance Bill, 1909.

III.

Stamps on Transfers.

52. The stamp duties chargeable under the heading "Conveyance or Transfer on Sale of any Property" in the First Schedule to the Stamp Act, 1891 (in this Part of this Act referred to as the "Principal Act"), shall be double those specified in that Schedule: Provided that this section shall not apply to the conveyance or transfer of any stock or marketable security as defined by section one hundred and twenty-two of that Act.

We do not intend to discuss in this article the changes made by the Bill in the stamps on transfers of stocks or marketable securities.

The effect of this provision is to impose an *ad valorem* stamp of ten shillings, instead of five shillings, on every fifty pounds, or part of fifty pounds, of the consideration, or, in other words, a stamp of 1 per cent. on the consideration. This duty is imposed on transfers on sale of both real and personal property. In considering the effect of this duty on land, it must be remembered that the Bill imposes an additional stamp duty, called increment value duty, on a conveyance on sale of land. We do not propose to discuss this duty in the present place; we shall only say that it is a duty at the rate of one pound for every five pounds, i.e. 20 per cent. on the amount by which the site value at the time of sale exceeds the original site value, except so far as that duty shall have been previously paid. The imposition of this duty will render it necessary to have the stamp on every conveyance of land adjudicated. It will be remembered that the adjudication will not be made on the amount of the consideration stated in the conveyance, but it will be necessary for the vendor to prove to the satisfaction of the Commissioners of Inland Revenue what is the increment on the original site value—a question which may require expert evidence, and therefore occasion expense, and also will cause delay. Those of our readers who have had to pass an estate duty account, where the estate comprised land, can judge what the delay will be. We believe that passing such an account takes from a month to six weeks.

For upwards of eighty years politicians of every party have

made strenuous attempts to lessen delay and expense on the transfer of land. Those of our readers who study the history of law will remember the efforts with which the names of Lord CAMPBELL, Lord ST. LEONARDS, Lord COTTENHAM, Lord CRANWORTH, Lord WESTBURY, and Lord CAIRNS are associated. The clause under consideration is most retrograde in the eyes of all law reformers. It not only imposes expense and causes delay, but it also introduces an element of uncertainty in the transfer of land.

At the present day very few people study political economy, and while we admit that there may be some few cases where it is the interest of the State to do something that is economically incorrect, it must be remembered that the laws of economics have a most unpleasant habit of being true. The late JOHN STUART MILL—perhaps the greatest writer on economics since ADAM SMITH—points out that taxes on the purchase and sale of land are open to the objection that they fall on a necessitous person in the very crisis of his necessities. He says that landed property in old countries is seldom parted with except from reduced circumstances or some urgent need. He also condemns all taxes which throw obstacles in the way of the sale of land or other instruments of production (see Political Economy, book v., ch. v., sec. 1).

Stamps on Voluntary Settlements.

The provisions of the Bill relating to Stamps on Voluntary Settlements are contained in section 53, which provides that :

53.—(1) Any conveyance or transfer operating as a voluntary disposition *inter vivos* shall be chargeable with the like stamp duty as if it were a conveyance or transfer on sale, with the substitution in each case of the value of the property conveyed or transferred for the amount or value of the consideration for the sale.

(2) Notwithstanding anything in section twelve of the principal Act, the Commissioners may be required to express their opinion under that section on any conveyance or transfer operating as a voluntary disposition *inter vivos*, and no such conveyance or transfer shall be deemed to be duly stamped unless the Commissioners have expressed their opinion thereon in accordance with that section.

(3) Subsection (2) of section fifteen of the principal Act, which enables certain instruments to be stamped after execution, shall apply to conveyances or transfers operating as voluntary dispositions *inter vivos* as if those conveyances or transfers were specified in the first column of the table in paragraph (d) of that subsection, and the grantor or transferor were specified in the second column of that table.

(4) Where any instrument is chargeable with duty both as a conveyance or transfer under this section and as a settlement under the heading "Settlement" in the First Schedule to the principal Act, the instrument shall be charged with duty as a conveyance or transfer under this section, but not as a settlement under the principal Act.

(5) Any conveyance or transfer (not being a disposition made in favour of a purchaser or incumbrancer or other person in good faith and for valuable consideration) shall, for the purposes of this section, be deemed to be a conveyance or transfer operating as a voluntary disposition *inter vivos*, and (except where marriage is the consideration) the consideration for any conveyance or transfer shall not for this purpose be deemed to be valuable consideration where the Commissioners are of opinion that by reason of the inadequacy of the sum paid as consideration or other circumstances the conveyance or transfer has been made with a view of conferring a substantial benefit on the person to whom the property is conveyed or transferred.

(6) A conveyance or transfer made for effectuating the appointment of a new trustee or the retirement of a trustee, or under which no beneficial interest passes in the property conveyed or transferred, shall not be charged with duty under this section.

Under the existing law, no *ad valorem* stamp is charged on a settlement of land, but an *ad valorem* stamp of 5s. for every £100, and also for every fractional part of £100, of the amount or value of property settled, or agreed to be settled, is charged on a settlement of personality, whether voluntary or for value. This *ad valorem* duty is charged on any interest, whether liable to be divested and whether contingent or not; the result being that, where the property is reversionary, this duty is charged at a much higher rate than 5s. per cent., as it is charged, not on the present value of the reversion, but on its value estimated as in possession. An example will render this more clear. A father, on the marriage of a daughter, settles £5,000, which he pays down, and £5,000 to be paid on the death of the survivor of himself and his wife; duty at the rate of 5s. per cent. is payable on both sums of £5,000, although the present value of the latter sum, assuming that the father's age is fifty and that the age of his wife is thirty, is about £2,600, so that the *ad valorem* stamp on the reversionary sum of £5,000 is

approximately 10s. per cent. Now, suppose that the Finance Bill is passed, and that the settlement was voluntary, the duty will be 10s. per cent., and the duty on the reversionary interest will be approximately £1 per cent.

It will be observed that clause 53 (1) imposes a duty of 10s. per cent. on the value of all property, whether real or personal, included in a voluntary settlement. Those who hold the view that real and personal property should be treated alike for the purposes of taxation, cannot object to the duty being imposed on realty if it is imposed on personality.

Where a settlement is made of personality, not including leaseholds or moveable chattels, there is rarely any difficulty in determining the value for the purpose of the *ad valorem* stamp. The value of securities quoted on the Stock Exchange will be found in the lists, or can be ascertained from a broker; the value, for the purposes of the stamp of a mortgage, or of money secured by a covenant, is its face value. Where, however, the settlement includes land, whether held in fee or for a term of years, or moveable chattels or securities not quoted on the Stock Exchange, it will be necessary to have a proper valuation made.

Whether the amount of the *ad valorem* stamp can be ascertained without a formal valuation or not, a voluntary settlement is not to be deemed to be duly stamped unless it has been adjudicated.

A voluntary settlement is one that is not made for valuable consideration, which may consist of marriage, money, doing anything which is troublesome to oneself or beneficial to some other person. It follows that ordinary marriage settlements and purchase deeds are not "voluntary settlements" within the meaning of the Bill.

There is much difficulty in understanding sub-clause 5. The first part of the sub-clause appears to include a marriage settlement in voluntary assurances, but this can hardly be what is meant, as the latter part, dealing with inadequacy of consideration, expressly excepts the case where marriage is the consideration. We shall assume for the present purpose that settlements on marriage are not to be considered as voluntary dispositions for the purposes of the Bill. There are some settlements, not made in consideration of marriage, which are not voluntary, such as a family settlement between a father and son, or a settlement made in consideration of a person paying the debts of the settlor, or consenting to borrow money for his accommodation, or a settlement made by two persons for the benefit of a third; but in all these cases the effect of sub-clause 5 appears to be that the settlement will be a voluntary disposition within the meaning of the Bill, and therefore liable to *ad valorem* duty on the full value of the property conveyed, without any allowance being made for the consideration which actually passes, in all cases where the Commissioners are of opinion that the conveyance was made for the purpose of conferring a substantial benefit on the person to whom the conveyance was made.

There are a few cases which require special consideration:

First, the exercise of a special power, contained in a settlement of either realty or personality, is not a voluntary disposition within the meaning of the Bill.

Secondly, a disentailing assurance, whether made with or without the consent of the protector, is not a voluntary disposition within the meaning of the Bill, as it merely enlarges the estate of the tenant in tail into an estate in fee simple, and even if it limits the land to such uses as the protector and the tenant in tail shall jointly appoint, it only operates as a convenient method of enabling them to make a conveyance that they could have made by the disentailing assurance itself. Where, however, the disentailing assurance contains fresh provisions, as, for example, where it increases the jointure of the husband's wife, or where a re-settlement by virtue of the power of appointment is made by the father and son on any occasion except marriage, the assurance or settlement appears to be a voluntary disposition within the meaning of the Bill, and, subject to the opinion of the Commissioners under sub-clause 5, to require the same stamp as if it were a conveyance on sale. Probably this result is not intended. If our view is correct, duty on the full value of the property will have to be paid on every occasion where the Commissioners are of opinion that the consider-

ation is inadequate. It would be better to provide that in such a case duty should only be paid on the difference between the value of the property and the amount that the Commissioners admit to be the consideration.

H. W. E.

Reviews.

Mortgages.

A STUDY OF THE LAW OF MORTGAGES. By CHARLES H. S. STEPHENSON, Solicitor. Effingham Wilson.

The current text-books on the law of mortgages attain to somewhat formidable dimensions, and a fresh examination of the principles of the law, such as is afforded by the present work, will be serviceable for students, and, on occasion, for the practitioner. The opening chapter deals with the nature of a mortgage—a matter which has been fairly well settled since the equity of redemption was recognized about the time of the first James—and it gives a specimen of a form of mortgage deed. But it is in the old non-paragraphed form, which ought to be obsolete by this time, and moreover it is a little out of date to explain the introductory recital of seisin in fee by a reference to *Bolton v. London School Board* (7 Ch. D. 766). Since *Re Wallis and Groot* (1906, 2 Ch. 206), that case, always doubtful, has not ranked as an authority. The successive chapters take up the various incidents of a mortgage, and Chapter III. on "Once a Mortgage always a Mortgage" contains a useful summary of the modern applications of this doctrine in *Biggs v. Hoddinott* (1898, 2 Ch. 307), and other recent cases which have determined how far collateral advantages can be claimed by the mortgagor. In Chapter X., on Consolidation of Mortgages, examples are given of the various cases in which the right to consolidate can and cannot be exercised; but while the particular cases have been worked out elaborately and carefully, it would assist the reader to have a preliminary statement as to the principles on which they are founded. The judgment of Lord Davey in *Pledge v. White* (1896, A. C. 187), to which reference is duly made, affords the materials for this. Moreover, a reference to the very common case of the right to consolidate as against a trustee in bankruptcy would have been useful: see the same judgment, and *Selby v. Pomfret* (3 D. F. & J. 595), where the right was recognized. But having regard to its size, the book justifies its title, and is a useful and well-prepared study of the law of mortgages.

Books of the Week.

The English Reports: Vol. XCV.: King's Bench Division XXIV. containing Cases Temp. Hardwicke; Andrews; Wilson K. B. Vols. 1, 2 and 3, William Green & Sons, Edinburgh; Stevens & Sons (Limited).

Correspondence.

Fees of Counsel Defending Poor Prisoners in the United States.

[To the Editor of the *Solicitors' Journal and Weekly Reporter*.]

Sir,—My attention has been called to your editorial note in your issue of the 29th of May, 1909, entitled "Fees of Counsel Defending Poor Prisoners in the United States." I think you would like to know, and I should be glad to have you know, that the chief statement contained in this article is incorrect. It is true that I was assigned to defend the prisoner in the case to which you refer, and that I tried the case on her behalf; but no fee whatever was, or will be, or under the law can be, paid for the services thus rendered. Our law provides for the payment of counsel assigned to defend poor prisoners only in capital cases. My services in this case, like those of hundreds of other counsel in similar instances, were entirely gratuitous. The occasional defence of such cases, without compensation, is a regular part of the duty of members of our bar.

JOSEPH H. CHOATE, jun.

60, Wall-street, New York, June 8.

[See observations under head of "Current Topics."—ED. S.J.]

The Demand for More Judges.

[To the Editor of the *Solicitors' Journal and Weekly Reporter*.]

Sir,—I think there can be but one answer to the question propounded by "A City Solicitor." There can hardly be any question that the appointment of more judges is the only way out of the *impasse* in which the business of the King's Bench courts is fixed. And I do not agree with your correspondent when he suggests that the salaries of the judges should be reduced and the legal vacations docked. Surely this is a case where the labourer is worthy of his

hire. But I venture to submit, with trepidation and humility, that it would detract nothing from the dignity and efficiency of the bench if there existed a sort of convention that those members of the judiciary who happened to find their names used as those of directors or remunerated trustees of public companies should sever these connections.

J.

June 14.

Country Conveyancing Costs.

[To the Editor of the *Solicitors' Journal and Weekly Reporter*.]

Sir,—Conveyancing costs in the country seem to have arrived at a vanishing point. Can nothing be done to stop the system of undercutting?

Clients seem to make it a practice to call on, say, half-a-dozen solicitors and ask for a quotation for the costs of a conveyance, and then instruct the lowest in price. I have always refused to quote a charge beforehand, considering such a course most unprofessional. As a result, I can see my work leaving me. Surely it is time a stop was put to this practice.

If the Law Society would see that solicitors conducted their business in a proper way in the above-mentioned respect, the society would do a great amount of good.

Is it not time to found a trade union and insist on fair play for fair work?

COUNTRY SOLICITOR.

[See observations under head of "Current Topics."—ED. S.J.]

The Taxation of Costs in Lunacy.

[To the Editor of the *Solicitors' Journal and Weekly Reporter*.]

Sir,—Adverting to my letters which appeared in the *SOLICITORS' JOURNAL* of the 4th of April and the 4th of July, 1908, on this subject, I venture again to trespass on your kindness by asking you to insert in the next issue of your invaluable paper this letter on the same subject, so as to be of service to the solicitors' branch of the legal profession having lunacy costs which they are anxious to get taxed before the commencement of the Long Vacation, now so near at hand, there being only forty-four working days, of which eight are Saturdays, to the end of July, when the Taxing Department of the Lunacy Office will be closed until the next Michaelmas Sittings, for any but exceptionally urgent cases. I believe the office is already so blocked with arrears of work that, unless effect be given to the course I advocated in my letters referred to above, a vast number of taxations will inevitably be thrown over till the next Michaelmas sittings, and many perhaps not certified till the end of the year, to the great inconvenience of the solicitors' branch of the profession and their clients, which inconvenience it is the object of this letter to avert.

In the event of the course advocated by me as aforesaid not being adopted in time to relieve the pressure, I would respectfully urge that the following course should be adopted *at once*, and continued till the end of the present Trinity Sittings, viz.:

Mr. Corley, whom I designate "The Taxing Officer," should tax and certify all bills of costs in lunacy matters, such taxations being subject, as at present, to the ruling of the masters on all objections carried in to the taxing officer's taxations, and on all questions where the masters' own discretionary powers have to be invoked and exercised. In my former letters I have explained that the lunacy masters are fully engaged in hearing and deciding cases in lunacy, and, consequently, have no time to devote, exclusively, to taxing bills of costs, as the Chancery taxing-masters have.

All the vouching of bills of costs and drafting of certificates of the results of taxation should be done by the assistant clerk, who should sit by himself so as to avoid interruptions, and work all day uninterruptedly on his part of the business; and he should get the certificates signed by the taxing officer and afterwards sealed by the masters and filed; and, last of all, an efficient temporary clerk should be engaged to take in all orders to tax and all bills of costs, and papers, referred to the taxing officer for taxation, answer all questions, give all necessary notices and check the castings of all bills left for certificates. Without the assistance of this temporary clerk, the taxing officer (who virtually acts as master but without having all the masters' discretionary powers) cannot possibly get through the work of taxation within a reasonable time; and as a temporary clerk could easily be obtained from one of the Departments of the Central Office, until the course I advocated in my letters of last year, referred to above, or some better course for the taxation of costs in lunacy, is adopted, I sincerely hope one may be found, and set to work at once, so that as much work as possible may be completed before the commencement of the Long Vacation.

It is for solicitors prejudicially affected by the delay to wake up and see that this is done; the cost of it will come out of the lunacy percentage, charged on the income of the estates of lunatics, not out of the pockets of the people.

JAMES RAWLINSON.

Upper Holloway, N., June 10.

CASES OF THE WEEK.

High Court—Chancery Division.

Re WHITFIELD'S BEDSTEADS (LIM.) TRADE-MARK. Eve, J.
9th June.

TRADE MARK—REGISTRATION—“DISTINCTIVE MARK”—NAME OF WELL-KNOWN PHYSICIAN—TRADE-MARKS ACT, 1905 (5 ED. 7, C. 15), S. 9, SUB-SECTION 5.

From the year 1881 the applicants, who were manufacturers, used, with his consent, the name of a well-known physician as a trade-mark for a class of bedsteads which they made and sold, they paying to the physician a royalty on every bedstead sold down to his death in 1899, and afterwards to his widow. The name was only used in connection with these particular bedsteads, and no others.

Held, that the name was a “distinctive mark” within the meaning of section 9 (5) of the Trade-Marks Act, 1905, and ought to be registered.

This was a motion for an order directing the Registrar of Trade Marks to proceed with the registration. The application was for registration of a trade mark in Class 41 by Whitfield's Bedsteads (Limited), who were manufacturers carrying on business in Birmingham, and the application was for registration of the words “Lawson Tait” in connection with bedsteads under the Trade-Marks Act, 1905, section 9, sub-section 5. In 1881 Mr. Lawson Tait, the well-known physician, authorized the predecessors of the applicants to use his name as a trade mark in connection with their bedsteads. The applicants had since used the name as a trade mark, and, as they alleged, it had become identified with their goods to such an extent that it had become a distinctive mark of their bedsteads, not only in the United Kingdom, but abroad. By an agreement of the 29th of September, 1898, the applicants agreed to pay to Mr. Lawson Tait a royalty of twopence on every “Lawson Tait” bedstead sold by them, and such royalty was paid down to the time of his death in 1899, and afterwards to his widow. The name was applied by the applicants to a pattern or class of bedstead which was in three parts, the whole of the centre part as distinct from the head and foot being in one part. There was evidence that the name had always been applied to the pattern bedsteads, and to no others.

Eve, J.—This is an application to register a trade mark in Class 41. The business of the applicants was established at Birmingham in 1849. The mark sought to be registered is the name of a well-known physician, and the applicants claim that it is a distinctive mark under section 9, sub-section 5, of the Act of 1905, and they ask for an order of the court directing the registrar to proceed with the registration. Now, I think that if the application had been to register this name as a new mark, it would not have succeeded, because *a priori* it has no connection with the goods in question. On the evidence the facts seem to be as follows:—Prior to 1881 bedsteads were made in many parts, but about that year the applicants began to make them in three parts only—the head, foot, and rectangular centre. In the same year they brought the bedstead to the notice of Mr. Lawson Tait, who was struck with the form of construction as peculiarly suitable for hospitals, and thereupon the applicants, or their predecessors, suggested to Mr. Lawson Tait to allow his name to be used in connection with the bedsteads. He gave his consent, and from that time the bedsteads became known as the “Lawson Tait” bedsteads. Subsequently, Mr. Lawson Tait suggested that he should be paid a small royalty, and accordingly on the 29th of September, 1898, an agreement was entered into, under which twopence a bedstead was to be paid to Mr. Lawson Tait, his executors and administrators. Pursuant to that agreement the applicants paid the royalty down to the time of Mr. Tait's death in 1899, and afterwards to his widow. On the evidence, as it now stands, it is quite clear that the name was only used in connection with the pattern bedstead approved by Mr. Tait, and referred to in the agreement. Now, it is said on behalf of the registrar that there are three objections to the registration of this name. First, it is said that if the name of a well-known physician is registered as a trade mark, it may lead people to suppose that the goods in question have his personal approbation, and might be applied to articles of which he had no personal knowledge, and in that way it might lead to mistake, and possibly fraud. To that argument I should be bound to accede were it not for the evidence in this case that the use of the name has been confined to the pattern approved by Mr. Lawson Tait, and mentioned in the agreement. Secondly, it is said that the court must not treat the name as a distinctive mark merely because for a time it has been exclusively used for certain goods. That is a sound argument, but it must not be forgotten that some ten years have elapsed since the death of Mr. Tait, and that the name has not been used for a similar design of bedstead made by others than the applicants. Thirdly, it is said that the bedstead in question is not a patented article, and not one which the applicants can alone manufacture, but is open to the whole world to make, and has, in fact, been made by others since 1881. I do not think that is the true inference to be drawn from the evidence. The bedstead is easily portable and easily put together, and that would not be so unless the parts were made to fit with accuracy. I conclude, therefore, that Mr. Lawson Tait approved of the good workmanship, as well as the pattern, and regarded the applicants as persons to be relied upon. I think, therefore, the applicants are entitled to say that the name has become a distinctive mark, and I direct the registrar to proceed with the

registration.—COUNSEL, Sebastian; Sargent. SOLICITORS, Beale & Co.; Solicitor to Board of Trade.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Solicitors' Cases.

Re T. & C., Solicitors. Warrington, J. 11th June.

SOLICITOR—TAXATION—SPECIAL AGREEMENT—CASH ACCOUNT—SOLICITORS' REMUNERATION ACT, 1881, S. 8 (1), (4).

On a common order to tax a solicitor's bills of costs the taxing master has jurisdiction to include in such taxation an item in an account headed “Cash Account,” representing work done under a special agreement.

This was a summons dated the 5th of May, 1909, and asking that the objections of the applicant, dated the 23rd of February, 1909, to the taxation of costs in this matter under the order dated the 7th of January, 1909, might be allowed, and that it might be referred back to the taxing master to vary his certificate accordingly, and that the above-named T. & C. might be ordered to pay to the applicant her costs of this application and consequent thereof. The facts and the arguments in support of the application are sufficiently set out in the judgment of

WARRINGTON, J.—This is a summons for review of taxation under a common order to tax, made on the petition of the solicitor. The question is whether the taxing master was right in including a sum of £714 due under a special agreement. The law is contained in the Solicitors' Remuneration Act, 1881, s. 8 (1), (4); and in this case the agreement was relied on; it was objected to; it was inquired into; and the master's certificate finds that it was not unfair or unreasonable. The client says that this item was outside the scope of the order and the jurisdiction of the master. Now the facts are these: The client, Miss A., employed these solicitors, and, having business in Canada, she asked Mr. T. to go to Canada and attend to it there, and she agreed on the 17th of September, 1907, to pay his disbursements and £42 a week as well. He went to Canada and was there for ten months, but the period in question is one of seventeen weeks. On the 16th of July he handed to Miss A. a letter setting forth at the foot that £714 was due to him under the agreement for the period from the 10th of March to the 8th of July, 1908. On the 29th of July she answered in effect that the figures were correct, and she paid him £500 on account. On the 5th of October and the 2nd of December, 1908, the solicitors delivered three bills of costs and what was called a cash account, and these four documents were accompanied by a signed letter, and so were “signed” under the Act. The fourth document is called a cash account, and so far as the credit side was concerned—£502 2s. received—such it really was; but on the other side were items partly of cash and partly of costs. Among these was this item: “Balance due from Miss A. for fees to this date as agreed, £714.” Mr. T. presented a petition for taxation of costs, alleging that on the 5th of October and the 2nd of December he and his partner caused bills of their charges accompanied by letters, subscribed in their own proper handwriting, to be delivered to the client. The order of course was made, and repeats the allegation. It contains the reference to tax, directions to produce, directions that the petitioners give credit for sums received and be at liberty to charge sums expended. Now, in my opinion, the taxing master had jurisdiction under this order to tax and consider this item of £714—or rather, the solicitor under this order was entitled to rely on the agreement, and the matter arose under the taxation. Counsel has argued that only three of the documents were bills of costs; that the petition distinguished the two kinds of documents, and the order was made to tax the bills. In my opinion, the bills delivered and referred to in the petition and the order include the cash account so far as it was a bill of costs. The client objected, and the master was entitled to go into the question. The client objected to the £714, (1) because no bill was delivered for it—but that is ill-founded; (2) that the said item is not one of costs—but that falls with the first objection; (3) that the case is covered by section 15 of the Solicitors Act, 1870—but that Act is now immaterial; (4) that the charges are unfair and unreasonable. The solicitor was examined and cross-examined on the 22nd of March, after the objections had been delivered. On the 3rd of May the master answered the objections. He was satisfied that the account was delivered on the 16th of July, and agreed on the same day. He considered the agreement a fair and reasonable one. He said that he had considered the cash account, and he reported on it. He did not put the case quite accurately as regards the £714; he put it as if it arose on the cash account. Unfortunately, the same mistake runs through his whole certificate, though in substance it is correct. In substance he did treat the item of £714 as appearing in the bills. The master had jurisdiction. The question arose under an order to tax. I must dismiss the summons with costs.

The judge gave directions to alter the form of the certificate accordingly, and he granted leave to appeal.—COUNSEL, for the applicant, Terrell, K.C., and Le Riche; for the respondents, Cave, K.C. and Lambert. SOLICITORS for the applicant, Hubbard & Shepard.

[Reported by H. F. CHETTLE, Barrister-at-Law.]

On Tuesday Charles Richard Stevens, solicitor, was found guilty of obtaining money by false pretences on mortgages upon an estate at Addlestone, in Surrey, and he was sentenced to four years' penal servitude.

Societies.

Solicitors' Benevolent Association.

ANNIVERSARY FESTIVAL.

The forty-ninth Anniversary Festival of the Solicitors' Benevolent Association was held on Tuesday, in the Whitehall Rooms, Hotel Metropole, Mr. J. S. BEALE (President of the Law Society) taking the chair. Among the guests were:—The Master of the Rolls, Sir C. St. Loe Malet, Bart, Sir Homewood Crawford, Mr. Robert Younger, K.C., Mr. W. Temple Franks, Mr. R. Ellis Cunliffe, Mr. A. G. Hooper, M.P., Mr. Walter Barrow (President of the Birmingham Law Society), Mr. Sam Bircham, Mr. G. Sturt, Mr. A. Wightman, J.P., Mr. Thos. Rawle, Mr. Walter Dowson (Chairman of the Board of Management), Mr. J. Field Beale, Mr. A. E. Maxfield (President of the Sheffield Law Society), Mr. Alfred Davenport, Mr. W. F. Verrall (President of the Sussex Law Society), Mr. C. G. May, Mr. Halsey Janson, Mr. R. C. Nesbitt, Mr. L. C. Barry, Mr. T. Rothwell Haslam, Mr. E. L. Burgin, Mr. C. L. Smiles, Mr. J. R. Yates, Mr. G. E. S. Davies, Mr. E. M. Hollins, Mr. C. de J. Andrews, Mr. H. L. Thornhill, Mr. R. A. Pinsent, Mr. W. E. Gillett, Mr. W. Trower, Mr. S. P. B. Bucknill (Secretary of the Law Society), Mr. E. H. Bailey, Mr. H. de H. Whatton, Mr. C. Goddard, Mr. R. S. Taylor, Mr. H. K. Beale, Mr. H. A. Sanders, Mr. Alderman Barrow (President of the North Lonsdale Law Society), Mr. J. W. Reid, Mr. Walter Bell, Mr. A. Tibbits, Mr. H. J. Johnson, Mr. W. H. Gray, Mr. H. G. Lousada, Mr. Ellis W. Talbot, Mr. H. P. Talbot, Mr. H. R. Lewis, Mr. B. E. Johnson, Mr. A. C. Kent, Mr. H. Sutton, Mr. John Baker, Mr. L. Smeathman, Mr. R. H. Purves, Mr. F. L. Sutton, Mr. J. Hewitt, Mr. F. R. M. Phillips, Mr. F. Mayson (President of the Durham and North Yorks Law Society), the Rev. W. C. Cuff, Mr. A. Keen, Mr. G. B. Fordati, Mr. Thomas Meares, and Mr. J. T. Scott (secretary).

The loyal toasts having been given from the chair and duly honoured, Mr. J. ADDISON proposed the toast "The Bench and the Bar." He said that it was very fitting that the toast should be proposed by a solicitor. As a member of the profession the solicitor had a knowledge of the members of the Bench and Bar which the layman could not have, and yet to a certain extent he could regard their performance of their duties from an impersonal point of view. His acquaintance with those who as members of the Bar and the Bench had taken part in the administration of justice in the past times and in the present was a very long one. It would be seen that he had mentioned first the members of the Bar, because his acquaintance, as indeed all their acquaintance, with them had generally begun with the barrister when he was a staff groomsman. It had continued when he was called within the Bar, and, in his own case, and that of others no doubt, most happily that acquaintance had not ended when he had reached the distinguished position of the Bench. He had had a long and a wide experience of litigation for over fifty years, and his verdict unhesitatingly was one of full appreciation and of praise of the members of the Bar and the high standard of honour which they had attained and kept, and of the devotion which they gave to the duties they had to perform. Of course, men varied, temperaments varied, but speaking of the body of the Bar as a whole, they justly merited the very highest recognition and thanks. With regard to the Bench, they were drawn from the members of the Bar, and they carried on, when on the Bench, the same high characteristics and the same high standard of honour which they had maintained when at the Bar. It was sometimes said that the standard of honour required by the law was altogether too high for ordinary humanity. He thought that the members of the Bar and the Bench approached as highly to that standard set by the law as it was possible to do. And although that might almost seem excessive eulogy, he thought those present would appreciate that it was the truth when they recollect that the whole of their lives was devoted to the maintenance of truth and of justice, and the rights of their fellows; and it was not therefore surprising that the essential principles of truth and of justice and honour should be deeply implanted in their hearts. It was almost a platitude in these days to speak of the respect with which the administration of justice in this country was regarded abroad. In this country happily we did not know what was the state of a community in which law and order and justice were not maintained. We only indirectly knew how all interests must suffer where the absolute impartiality of the Bench and the fearless advocacy of the rights of the suitors were not part of the system which the community enjoyed. He was glad to be able to couple with the toast the name of one who in his position as the Master of the Rolls performed work for, and in connection with, the solicitor branch of the profession to the satisfaction of them all.

The MASTER OF THE ROLLS, in responding for the Bench, said that Mr. Addison had touched a note which was perfectly true when he said that there was a certain propriety in the toast being proposed by a solicitor to a gathering of solicitors. To the man in the street all judges were alike, subject only to this, that the red judge was much better than anybody else, but all judges were learned, all judges were patient, all judges were courteous—he was afraid those present knew better, they knew very well that some of them were by no means jurists, some of them, he was afraid, had very bad tempers, some of them were very slow, some of them were very talkative, and he might go on to indicate a great number of faults. They were not all to be found in one individual, but there were some in one and some in another, and notwithstanding that those present were so familiar with their defects they, like the man in the street, recognised, if he might

use such a phrase, that it was one of their national assets that they had a Bench which attracted and retained the confidence of the whole community. He thought that with all their defects he was justified in saying that there was not one of them who to the best of his ability did not fulfil the terms of the oath which he took when he was made a judge. "I will do justice to all manner of people without fear or favour, affection, or ill-will, according to the laws and usages of this land." That, he did from his heart believe, accurately expressed not merely the intention, but the practice of all the judges on the Bench, and the solicitors must not be—he knew by happy experience that they were not—too exacting in what they expected from an individual judge. No man could be expected to do more in whatever sphere he might be called upon to exercise his powers than to carry out to the utmost of his ability the terms of the oath which he had repeated. He had had a good deal to do with the council of the Law Society, and his relations with them had always been of the pleasantest and most satisfactory nature. It was pleasant to think that there was no lack of entries into the profession. One heard that there was a great dearth of officers in the army, men were not coming forward; but, if he could judge from the number of certificates he had to sign, the ranks of the solicitors were not likely to fail from want of applicants, and he hoped and believed that the solicitors would be able to maintain in the future the high standard of conduct which had been rightly attributed to the Bench and the Bar and which certainly was not limited to the Bench and the Bar, but applied to the other branch of the profession also.

Mr. RORY YOUNGER, K.C., responded on behalf of the Bar. He said the members of the Bar were fortunate in that the toast was proposed by a solicitor who knew something about them, because if there was any one thing which distinguished the Bench from the Bar, it was that whereas there was probably no institution which so received the respect and admiration of the whole community as the Bench, there was no profession which was so open to suspicion as the legal profession, and not the least the Bar as part of it. Therefore, he was thankful that those who knew them best were ready to admit that they were maintaining the great traditions of a great profession.

The CHAIRMAN proposed the toast of the evening, "The Solicitors' Benevolent Association and may prosperity continue to attend it." He said that before proceeding to the strict business part of the toast he thought they would like to concur with him in offering a few words of welcome to the guests because there was not any formal toast concerning them. To the Master of the Rolls they habitually looked as the member of the Bench who was the special guardian angel of solicitors. If one wished to translate oneself from the solicitor's profession to that of the Bar, it was the Master of the Rolls to whom one must apply for his fiat. If a man was about to become an articled clerk and he wished to avoid passing the preliminary examination, it was to the Master of the Rolls he must apply for the necessary permission. He was thankful to say that the Master of the Rolls concurred with those members of the Council who were charged with the supervision of that duty, who did not think it essential that an uneducated man should be translated from a managing clerk to a solicitor simply in order that he might obtain a higher salary. They were also grateful to the Master of the Rolls for shewing his sympathy not only with the profession but with the main charity of the profession. Mr. Younger represented the Bar, and they knew they had the sympathy of the Bar in all works of this character. The barristers had their own society of a similar character, and their presence was welcome. Mr. Temple Franks was to some extent a representative of the progress of the law as representing a new jurisdiction, one which required great strain, care, and character in its exercise. He hoped he would succeed beyond all others in pleasing everybody. Coming to the toast, he said they knew the circumstances of the association. It started fifty years ago with small beginnings, and had shewn from that time a continuous record of progress. It was for the present members of the profession to show that that record should not cease to be one of continuous progress. The number of members was very small when it started, and they now exceeded 4,000; and in talking about 4,000 it should be borne in mind that that number was only 25 per cent. of the number of certified solicitors. The grants in relief which the association had been able to make amounted last year to nearly £7,000, which was the highest in the history of the society. This was good, but it ought to be better. And in considering what that meant, had any of those present ever tried to distribute £7,000 among deserving applicants for charity? It meant an enormous amount of work on the part of those who investigated the cases and carried out its administration, and he thought that not the least of their thanks, not the least subject of thankfulness, was that the society had for its directors on the London and country boards those who were willing to give time and trouble necessary for the proper distribution of this large sum of money. He was sure that any one who occupied the chair on such an occasion as the present would be wrong if he did not ask them to tender to the directors of the association their most hearty thanks for the care and skill with which the charity was administered.

There were nearly 16,000 solicitors on the roll, and there were only 4,000 members of the association. Where was the balance? Out of the 16,000 he was afraid there was not a very large proportion who would be subject to the demands of their right honourable professional brother, the Chancellor of the Exchequer, for the super tax which he had thought it right to ask Parliament to impose upon the wealthy men of the country. A considerable number of the 16,000 were successful and were doing good work in London and throughout the country. A still larger proportion were working hard and honestly day by day and doing little more

than making both ends meet. The best statistics—he could not say they were absolutely to be relied upon—but the best investigation he had known in his professional experience gave the average earning power of the solicitor throughout the country at a very much lower figure than Lincoln's Inn would recognise. And then it must be recollected that solicitors had been living through a period of legal reform in procedure and in conveyancing, and in various branches, all of which had been very much to the advantage of their clients and of the community, but it had not been to the advantage of the solicitors in the small country towns, who could not replace the diminished charge in individual cases with an enlarged aggregate. The advantage to the client had prevailed over that of the solicitor; and there was no doubt that in small practices the fair legitimate incomes of solicitors had diminished and not increased during the past years. That brought them to this that it was one of many causes why there were many applicants for the support of this charity. Not only was this the case, but there must be failures in every profession. There must be some cases of early death. There must be cases of mental and physical breakdown. And in these cases he would ask them to bear in mind that the society offered to the suffering just that relief from despair and destitution which made all the difference to their lives. Unfortunately, or fortunately—he did not know which, but perhaps for this purpose unfortunately—solicitors had not a trades union able to levy a demand upon all the members or make it hot for them if they did not pay. They were dependent upon voluntary progress. Voluntary progress must necessarily be slow. He felt strongly, and he was only repeating that which his predecessors in the chair had said time and again, that the support rendered to the association was not sufficient to reflect credit on the profession as a whole. That was a very easy proposition to state. But when one came to the question of how progress was to be made, difficulties began to present themselves. In that room they were all converted to progress; they all recognised the necessity of and were anxious to make that progress, but how were they to reach those numerous gentlemen who were indifferent to the duty of supporting the association? He confessed that he could not ask them to look hopefully to the idea that any circular would move them. He had ventured to issue a circular to non-subscribers. The response to it had been very gratifying from those who had responded, and he was very deeply indebted to them; but he could not say the proportion who did so was remarkably large, and therefore he did not think that any effort of that kind could be safely looked to. It must be to personal effort they must look if they were to get fresh members, and he was sure the directors would be very grateful if by this time next year each member would bring two or three recruits into the subscribers' list. If they were proud of their profession, and he thought, looking round these tables, they might say that they had reason to be proud of it, surely they ought to place professional charity high among their duties. If, moreover, they recognised that the support of this particular charity must come from within, that they had no claim upon others without the profession, and if moreover they bore in mind those cases, very sad and within the experience of all of them, of solicitors, breadwinners, cut off by early death or, almost worse, broken down very frequently from overwork—if they recognised what the assistance given by the society meant to those who were in need, he was sure that no appeal from him was necessary to induce them to do their best to extend the society to its means and its area of usefulness.

Mr. J. T. SCOTT (secretary) announced subscriptions and donations to the amount of £1,400, amongst which were the following:—The chairman £250, Messrs. Beale and Company £105, Sir Geo. Lewis £105, Mr. J. P. Beale £52 10s., Sir Jno. Hollams £52 10s., Sir Chas. Burt £50, Sir Frank Crispe £50, Mr. Arthur Wightman, J.P. (Sheffield), £21, Mr. Walter Dowson (chairman of the board of directors) £21.

Mr. W. TEMPLE FRANKS proposed the toast "The Law Society and the Provincial Law Societies of England and Wales." He said the societies were carrying on and maintaining the high standard of efficiency which had marked the profession. He did not think any one in the least conversant with public affairs could be without the knowledge that really at the back of almost every department of life it was the solicitor who played a large and a growingly important part. He had had some small experience in various spheres, and it was more and more forced upon him that it was the solicitor who did the hard work, the diplomatic work, whilst perhaps other people gained the honours. It certainly was so with the Bar. One realised how useless the barrister would be without the ammunition which was provided, the spade work which was done by the solicitor before he came on the scene. And in the House of Commons one found that a large proportion of private legislation would be impossible without the work of the solicitor, that diplomatic work which was carried on in the lobby, and so on. A number of the largest and most important railways were directly or indirectly managed and controlled by solicitors, and he congratulated the railways on having been given to this new committee which had just been formed to consider their interests the chairman of the evening. He felt it a great honour to be associated with him in the work the committee had to perform. The law societies in controlling the profession and in handing on its great traditions were doing a very important work, not only for the benefit of the individual members, but of the public at large.

Mr. THOS. RAWLE responded for the Law Society. He said that the objects of the association were very high and noble; but he would venture to submit that the duty of the Law Society was also a very high and noble duty. The Law Society had to think not only of the sick or of the dead, but of the living, the men struggling, it might be

with adversity sometimes, but struggling always in the battle of life. And it was their business to protect so far as they could the rights of the practising solicitor and to redress his wrongs. Sometimes the society were engaged in what he ventured to think were not the interests of the profession directly but the interests of the client; and although it was perfectly true that it was not part of their duty to engage in anything like political controversy or to state views of a political character, yet he maintained that it was their duty when they found the very life of the profession was threatened by an attempt to interfere with them in the name of their clients, because he maintained that if the owners of real property were ruined the whole of the conveyancing business of the country would be destroyed with them. Therefore one of the matters he ventured to think which the Law Society were justly entitled to consider and deal with was the pernicious land legislation with this object. Another thing the society was devoting its attention to was the protection of the interests of the profession and the interests of the client in the matter of compulsory registration. He might refer also to the constant endeavours of the Law Society to promote the interests of the solicitor branch of the profession and to maintaining the high standard of professional honour.

Mr. ALFRED E. MAXFIELD (President of the Sheffield District Incorporated Law Society) returned thanks on behalf of the provincial law societies.

Mr. WALTER DOWSON (chairman of the board of directors) proposed the health of the chairman. He desired to impress upon those present the necessity that every member of the profession should be a subscriber to the society. It was not a large subscription, one guinea a year. Putting it only as a mere question of insurance, it was really to the advantage of every young solicitor to associate himself with the association, because if misfortune came upon him the scale of grants was duplicated in the case of a member or a member's widow and family. If the object of the association to bring within their ranks every solicitor were attained, the association would go on and prosper, because what the association wanted was a stable income, the income received from annual subscriptions and from investments. Year by year it was found necessary to spend considerably more money than the stable income would provide. The association had never refused any proper application for relief, but it would be a grand thing for the society if the directors were able to look upon their investments and subscriptions as the source from which grants were made, and upon the casual donations as something to be put aside for investment in the future.

The CHAIRMAN, in returning thanks, referred to the work done by Mr. Scott, the secretary, in promoting the success of the festival. It had been on him that the principal work had fallen, and he was sure he had done it, as he did everything else in connection with the association, with his whole heart.

A selection of music was very admirably rendered, under the direction of Mr. Thos. Lawler, by Miss Alice Prowse, Miss Tilly Bodycombe, Mr. Wm. Maxwell, Mr. F. Aubrey Millward, and Mr. T. Lawler. Accompanist, Miss Blanche Walker.

Legal News.

Appointments.

Mr. EDWARD HARE PICKERSGILL, M.P., barrister-at-law, has been appointed Prosecuting Counsel to the Mint at the Central Criminal Court, in succession to the late Mr. W. H. Sands.

Mr. H. S. THEOBALD, K.C., formerly Fellow of Wadham College, Oxford, has been elected an Honorary Fellow of that Society.

The Right Hon. Sir JOHN EDGE, K.C., has been appointed Autumn Reader at the Middle Temple.

Changes in Partnerships.

Dissolution.

GEORGE WELLINGTON STATHAM and WILLIAM HUGH ROSE, solicitors (Statham, Rose & Co.), 54, New Broad-street, London. May 12. [Gazette, June 11.]

Information Required.

Miss ELVYN SWANNELL.—Any person having in his or her possession a Will made by Miss Elvyn Swannell, who died at No. 3, Upper Parliament-street, W., on June 4, 1909, or who may have made or have any knowledge of a Will of the said deceased, are requested to communicate at once with Walker, Martineau & Co., of 36, Theobald's-road, Gray's Inn, W.C., solicitors. Dated June 9, 1909.

CAPTAIN HERBERT WILLIAM DUCKWORTH.—Solicitors, or others, having knowledge of any Will made by the late Captain Herbert William Duckworth, of the 1st Battalion York and Lancaster Regiment, stationed at The Barracks, Pontefract, Yorkshire, who died in London on May 31, 1909, are requested to communicate with Gilbert Robins, solicitor, 11, Pancras-lane, London, E.C.

General.

The Royal Commission on the Land Transfer Act sat on the 10th inst., Lord Beauchamp, presiding in the absence of Lord St. Aldwyn. Mr. Steel, solicitor, of Cheltenham, gave evidence as to dealings with portions of an estate originally registered under Lord Westbury's Act of 1862. The other witnesses heard were Mr. James Boyton, on behalf of the Auctioneers' Institute, Mr. A. C. Crane, Solicitors' Managing Clerks' Association, and Mr. C. Mylne Barker, a past president of the Law Society.

Mr. Birrell has, says the *Evening Standard*, introduced a Bill to correct a verbal error in the Lunacy (Ireland) Act of 1901. In an important section ... "person" had been erroneously printed for "prisoner," with the result that the definition of "criminal lunatic" became enlarged so as to include a class of persons who were neither criminals nor prisoners, but soldiers and sailors sent to asylums as dangerous lunatics at the instance of the naval or military authorities. They thus became chargeable to the "prisons vote" instead of the local rates.

In his charge to the Grand Jury at the Kent Assizes, on Monday, says the *Evening Standard*, the Commissioner (Mr. Horace Avory, K.C.) called attention to the fact that as many as nine of the twenty-six cases in the calendar had been committed to the Assizes, in spite of the provisions of the Act which was passed to relieve the Assize Judges of the duty of trying Quarter Sessions cases. Having regard to the limited time at the disposal of the Judges of Assizes in some towns, such cases as these ought not to be in the list. Mr. Avory mentioned that thirty-four years ago he held his first brief in that court as a member of that circuit.

An amusing story is told, says *Harper's Weekly*, at the expense of a prominent Baltimore lawyer, who, like most young attorneys, got his first case by assignment from the bench. His client had been indicted for murder, and his conviction was a foregone conclusion, as his guilt was unquestionable. The result of the trial was a sentence of hanging, but the man made an appeal to the Governor for a pardon, and was anxiously awaiting a reply thereto when his lawyer visited him in his cell. "I've got good news for you—very good news!" the young lawyer said, grasping the man's hand. "Did the Governor—Is it a pardon?" the man exclaimed, joyously. "Well—no. The fact is the Governor refuses to interfere. But an uncle of yours has died and left you two hundred dollars, and you will have the satisfaction of knowing that your lawyer got paid, you know," was the comforting explanation.

At the Lancaster Assizes, on Saturday, before Mr. Justice Walton, says the *Times*, a point of practice arose as the result of an inquest on the body of Thomas Brown, who met his death through the breaking of a gangway. The jury found that death was due to misadventure, but wished to add a rider that the accident was the direct result of carelessness in the examination of the gangway. The coroner refused to add the rider as part of the verdict, and the jury refused to sign the verdict. The coroner therefore adjourned the inquest to the Assizes. Council representing the engineer responsible for the gangway contended that the jury had given a verdict of accidental death and could not now qualify it, and that any expression of opinion they might make in addition should not be entered on the records of the Court. Walton, J., held that the jury had not given their verdict until they had certified it, but he suggested that the jury's rider should be entered on the records as a marginal note. The jury agreed to this, and then certified that Brown had been accidentally killed through the breaking of a gangway, the following words being added in the margin:—"The jury are of opinion that a more searching examination of the gangway should have been made." His lordship said he appreciated that the jury had been anxious to discharge their duties conscientiously, but he thought that the coroner had acted very properly in referring the matter to himself at the Assizes.

In the House of Commons on Monday Mr. Goulding asked the Chancellor of the Exchequer what was the number of assessments of owners of land required to complete the Return of Owners of Land 1873 (Cd. 1097, of 1875); and whether any corresponding estimate existed of the number of assessments required to include London, Scotland, and Ireland, not dealt with in the return. The Chancellor of the Exchequer said: I understand that the return in question, which was compiled by the Local Government Board, was made in respect of nearly 15,000 parishes, containing about 5,000,000 separate assessments. No corresponding estimate exists, so far as I am aware, of the number of assessments which would have been required to include Scotland and Ireland. There is no similar return in regard to London, but the number of assessments in the Administrative County is given as 783,429 according to the Valuation Lists in force on April 6, 1909. Mr. Goulding further asked the Chancellor of the Exchequer what was the total cost of the Return of Landowners, 1873; whether this included the expenses incurred by the various boards of guardians in preparing their replies to the schedules issued to them; and what would be the estimated additional cost to the Exchequer, the local authorities, and the persons owning or having some interest in land respectively, if, instead of the estimated gross rental required for the above return, separate returns were required of total value and site value, as required in the Finance Bill now before Parliament. The Chancellor of the Exchequer said special payments were made out of moneys voted by Parliament amounting to £18,815 to meet the cost of the return. This amount included sums paid to boards of guardians for

the preparation of the particulars required from them. I am unable to say what would have been the cost of the return in the hypothetical circumstances cited by the hon. member.

Court Papers.

Supreme Court of Judicature.

		ROTA OF REGISTRARS IN ATTENDANCE ON				
		EMERGENCY	APPEAL COURT	MR. JUSTICE	MR. JUSTICE	SWINSON EAST.
		ROTA.	NO. 2.	JOYCE.		
Monday	June 21	Mr Theed	Mr Bloxam	Mr Syngre	Mr Farmer	
Tuesday	22	Church	Theed	Goldschmidt	Bloxam	
Wednesday	23	Syngre	Church	Greswell	Theed	
Thursday	24	Goldschmidt	Syngre	Beal	Church	
Friday	25	Greswell	Goldschmidt	Borrell	Syngre	
Saturday	26	Beal	Greswell	Leach	Goldschmidt	

		MR. JUSTICE	MR. JUSTICE	MR. JUSTICE	MR. JUSTICE
		WASHINGTON.	NEVILLE.	PARKER.	EVE.
Monday	July 21	Mr Beal	Mr Church	Mr Greswell	Mr Leach
Tuesday	22	Borrell	Syngre	Beal	Farmer
Wednesday	23	Leach	Goldschmidt	Borrell	Bloxam
Thursday	24	Farmer	Greswell	Leach	Theed
Friday	25	Bloxam	Beal	Farmer	Church
Saturday	26	Theed	Borrell	Bloxam	Syngre

COURT OF APPEAL.

TRINITY Sittings, 1909.

(Continued from p. 584).

FROM THE KING'S BENCH DIVISION.

(Final and New Trial List.)

1909.

Solomon Coleman v The National Benefit Trust Id appl of defts from judgt of Mr. Justice Grantham and a special jury, Middx, dated March 24, 1909 March 30

Roderikliesselskabet "Superior" v Dewar & Webb appln of defts for judgt or new trial on appl from verdict and judgt, dated March 5, 1909, at trial before Mr Justice Bray, without a jury, Middx April 2 J C Barker v The Right Hon the Earl of Mayo and ors appln of pltf for judgt or new trial on appl from verdict and judgment, dated March 25, 1909, at trial before Mr Justice Lawrence and a special jury, Middx April 2 Same v Same appln of deft, G D Simpson, for judgt or new trial on appl from verdict and judgt, dated March 25, 1909, at trial before Mr Justice Lawrence and a special jury, Middx April 2

Perkins v Mayor, etc. of Rawtenstall appl of pltf from judgt of The Lord Chief Justice (jury discharged), Lancaster, dated March 5, 1909 April 3

Christides Bros v T Bowen Rees & Co Id appl of defts from judgt of Mr Justice Pickford, without a jury, Middx, dated March 30, 1909 April 6

In re An Arbitration between The Press Assoc Id and The Exchange Telegraph Co Id appln of pltf from judgt of The Press Assoc Id from judgt of Mr. Justice Channell, dated March 23, 1909 April 7

Hillyer v The Mayor, Commonalty and Citizens of the City of London appl of pltf for judgt or new trial on appl from verdict and judgt, dated March 29, 1909, at trial before Mr Justice Grantham and a special jury, Middlesex April 7

Stephenson v Harley appl of deft for judgt or new trial on appl from verdict and judgt, dated March 26, 1909, at trial before Presiding Judge, Liverpool Court of Passage, and a common jury, Liverpool April 7

The Motor Car Emporium Id v De Dion Bouton Id and De Dion Bouton (1907) Id (point of Law) appl of defts from judgt of Mr Justice Channell, dated March 28, 1909 April 8

Parker v London General Omnibus Co Id appl of pltf from judgt of Justices Darling and Pickford, dated March 20, 1909 April 8

Chislett v Macbeth & Co Id appl of pltf from judgt of Justices Bigham and Walton, dated Feb. 4, 1909 April 8

In re The Copyright Act, 1842 Trevor-England & Thomas Charles Martin (applicants) v A Brown & Sons Id (respts) appl of applicants, from judgt of Justices Darling and Channell, dated March 19, 1909 April 14

Hartley v Gonin and ors appl of deft Bennett from judgt of Mr. Justice Coleridge, without a jury, dated March 24, 1909 April 14

The Yost Typewriter Co Id v Yerez Barker Finlay Id appl of defts from judgt of Mr. Justice Bray, without a jury, Middlesex, dated Jan. 21, 1909 April 15

Lazarus v Gardner appl of pltf from judgt of Mr. Justice Sutton, jury discharged, Middlesex, dated April 5, 1909 April 17

Lever Bros Id v Midland Ry Co (Railway and Canal Commission) appl of applicants from judgt of Mr. Justice A T Lawrence, The Hon A E Gathorne Hardy and Sir James Woodhouse, dated April 2, 1909 April 17

Mudie and ors v Strick & Co Id appl of defts from judgt of Mr. Justice Pickford, without a jury, Middlesex, dated March 9, 1909 April 19

Wiedemann v Wiedemann appl of deft from judgt of Mr. Justice Darling, without a jury, Middlesex, dated March 9, 1909 April 19

has been
Criminal

on College,
ity.

Autumn

solicitors,
May 12
June 11.

possession a
Upper Pur
or have any
communicate
and, Gray's

or others,
in Herber
Regiment,
in London
rt Robins,

TOLINA MINING CO, LIMITED (Reconstruction)
BATH AND CORSHAM FREESTONE QUARRIES, LIMITED
A. D. PARK & CO, LIMITED
CEITH & CO, LIMITED
CONTRACTORS' FEDERATION, LIMITED
BLANDFORD GAS AND COKE CO, LIMITED
DANISH PRODUCTS EXPORT CO, LIMITED
HOLLASON & SALTER, LIMITED
MICHAEL'S COMPOSITE SLEEPERS, LIMITED
GENERAL PROPERTY DEVELOPMENT, LIMITED
A. VERDINE & CO, LIMITED
PARIS FOOD SUPPLY ASSOCIATION, LIMITED
GRANGIA SYNDICATE, LIMITED
HAUG DRUG CO, LIMITED
TURBIDON WELLS PUMP ROOM CO, LIMITED

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, June 11.

AUSTIN, MARY ANN, Sibford Ferris, Oxford July 10 Fairfax & Barfield, Banbury
BARNES, THOMAS, Hulme, Manchester July 6 Welch, West Bridford
BEER, CHARLES, Ludwig, Philip In, Merchant July 31 Drake & Co, Rood in
BENTON, CHARLES MARION, Staines rd, Stockwell July 21 Biddle & Co, Aldermanbury
BLACKBURN, MARTHA, Lincoln July 31 Toyne & Co, Lincoln
BODDIE, ISABELLA JANE, Stratford, Essex July 14 Prestons, Stratford
BULLINS, EMMA LAURA, Exmouth July 8 Robbins & Co, Strand
BUNSH, BETSY HARRIS, Cranleigh, nr Guildford July 25 Seward, Howick pl
CHAPMAN, JESSE, Holmeleigh rd, Stamford Hill July 11 Cooper & Baker, Portman st
CHURCHILL, CAROLINE JANE, Lymington June 28 Vineom, Ryde
COBB, GIBSON, Ashford, Kent July 14 Geering, Ashford
COOPER, JOHN, Lowestoft June 26 Norton & Co, Lowestoft
CRAIG, JAMES, Cheapside, Accountant June 30 Morley, Cheapside
CURRIE, SIR DONALD, G C M G July 12 Markby & Co, Coleman st
CURTIS, CONSTABLE, Berchamstead, Herts July 31 Golding & Co, Cannon st
DANCE, ALICE, Gilbert st, Oxford & July 31 Grubbe & Troughton, Lincoln's inn fields
DANCE, MARY ANNE HENRY, Gilbert st, Oxford & July 31 Grubbe & Troughton, Lincoln's inn fields
DAVIES, MARY ANN, Aberdare June 20 Thomas, Aberdare
DAVIES, EVAN, Aberdare June 20 Thomas, Aberdare
DEAN, HENRY STARKE, Fowne, Cambridge July 18 Wortham & Co, Royston, Herts
DEANE, HARRIETTE EDWINA, Lower Summerlands, Exeter July 31 Burch & Son, Exeter
ELLIOTT, ESTHER LOUISA, Olifont, Bristol July 14 Bush & Bush, Bristol
ELLIOT, HENRY HARRIS, West Hampstead, Tailor July 24 Greenup & Co, George st,
Madison House
FIELD, THOMAS STOBAN, Surbiton July 31 Stow & Co, Lincoln's inn fields
FIRE, RICHARD WINFIELD, Clifton, Lancs July 10 Knight, Manchester
FULLER, GEORGE ALLES, Delancy st, Camden Town July 10 M & S BILLIMORE, Elgin av
GINS, GEORGE, Kearney, Dover, Farmer June 23 Mowill & Mowill, Dover
GIBSON, WILLIAM, Hughevskoye Ekaterinoslav, Russia, Limehouse Quarry Contractor
June 24 Jones & Co, Merthyr Tydfil
GOOD, CHARLES GEORGE, Langford pl, St John's Wood July 11 Keen & Co, Carter In
GOOD, SARAH LOUISA, August 7 Chadwick, Co, Dewsbury
GRAHAM, GEORGINA GENEVIEVE, Dore pl, Kensington July 9 Brown & Wynne, Pem-
broke Dock
GUY, WILLIAM, Morley, Yorks June 30 Scatcherd & Co, Leeds
HALL, DAVID, Teddington July 24 Gery & Brooks, Old Cavendish st, Cavendish sq
HARRISON, MARY EMILY, Newcastle upon Tyne July 31 Cooper & Goodger, Newcastle
upon Tyne
HARTIGAN, THOMAS JOSEPH PATRICK, Harley st, Cavendish sq July 15 Hastics, Lincoln's
inn fields
HAYES, WILLIAM, Frampton Cotterell, Glos July 15 Tuckett, Bristol
HEATON, WILLIAM, Gomersal, Yorks July 15 Cadman & Co, Gomersal, nr Leeds
HILL, ARTHUR BOWDLER, King's av, Clapham Park July 20 Drues & Attlee,
Billets sq
HOLBORN, ANNIE JANE, Campden Hill July 26 Baxter & Co, Victoria st
HORNIBALL, ALICE, Chippenham, Wilts August 1 Barnett, Garrick st
HOPKINS, RICHARD, Torquay July 7 Carter, Torquay
LAWLERS, HENRY, Chetham, Manchester June 30 Dunderdale & Co, Manchester
LEIGH, FRANCES, Little Baddow, Essex July 1 Rix & Son, Boree
LITCHFIELD, SARAH, Colchester, Old Brompton rd July 9 Pennington & Son, Lincoln's
inn fields
LUBBOCK, WILLIAM BRAUMONT, Lombard st, Banker July 31 Golding & Co, Cannon st,
JARVIS, EUNICE, Annfield Plain, Durham July 9 Graham & Co, Sunderland
JARVIS, JOSEPH, Annfield Plain, Durham, General Dealer July 9 Graham & Co,
Sunderland
JOLLY, ELLEN MARY RICHMOND, Richmond June 30 Nicholson & Crouch, Surrey st,
Strand
KATE, WILLIAM HENRY, Huddersfield, Fine Drawers July 10 Baxter, Huddersfield
KNOWLES, CAPT JAMES, Bradford, Essex July 19 Hordin, Edgware rd
MANNING, JAMES, Potton, Beds, Market Gardener July 24 Smith, Sandy, Beds
MELLAND, CHARLES JOHN, Alport, nr Bawkelwell, Derby July 11 Parkinson, Manchester
MILLS, SUSAN NEILSON, Ruddington Hall, Notts July 24 Ransom & Hutton, Notting-
ham
MONTEIRO, MARIA PETRA JUANIMA JUANA DE NAULET, Clapton July 12 Becher
Bedford Row
MUNFORD, JOHN, Stamford Rivers, Essex, Farmer June 30 Trotter & Son, Epping
PARKER, DAVID, Berwick in Elmet, Yorks, Corn Merchant July 19 Wilkinson, Leeds
PAYNE, MARY, Kingsbrompton, Somerset June 30 Barrow, Dulverton, Somerset

Bankruptcy Notices.

London Gazette.—FRIDAY, June 11.

RECEIVING ORDERS.

ABELES, JOSEPH, Green Lane, Tailor Edmonton Pet May
7 Ord June 7
ALLEN, ALBERT DUNNE, Wadhurst, Sussex, Grocer High
Court Pet May 13 Ord June 8
ASTON, JAMES, Wombourne, Staffs, Licensed Victualler
Wolverhampton Pet June 7 Ord June 7
ATTWELL, THOMAS HENRY, Haworth, nr Pontypridd,
Colleg Pontypridd Pet June 8 Ord June 8
BAUDIN, FRANCIS BARNARD JOSEPH, Leeds, Grocer Leeds
Pet June 8 Ord June 9
BEATTIE, J. BUCHANAN, Seysse, Sussex, Hotel Proprietor
High Court Pet April 20 Ord June 8
BIGGIN, LUKE, Sheffield, Provision Merchant Sheffield Pet
April 8 Ord June 9

BLACKBURN, WALTER, Honor Oak Park, Tutor Greenwich
Pet May 12 Ord June 8
BLINKHORN, FREDERICK CHARLES, Southport, Grocer's Van-
man Liverpool Pet June 9 Ord June 9
BOLLARD, JAMES, Leicester Leicester Pet June 9 Ord
June 9
BOYD, C. H. H., Caledonian rd, Tobacco Dealer High Court
Pet April 29 Ord June 7
BURT, J. E., Manchester, Plumber Manchester Pet May 17
Ord June 9
BURN, FRANK, Ridgmount gdns, Gower st, Builder High
Court Pet April 27 Ord June 8
CHARLESWORTH, FREDERICK, Barnsley, Provision Merchant
Barnsley Pet June 9 Ord June 9
CLAY, RICHARD, jun, Osmaston, Derby, Butcher Derby
Pet June 8 Ord June 8
CLAYTON, HARVEY, Oldham, Painter Oldham Pet June 9
Ord June 9
COOPER, ARTHUR, Water In, Brixton, Timber Merchant
High Court Pet May 21 Ord June 7

DARKE, WILLIAM FREDERICK, Butler st, Millon st, Leather
Merchant High Court Pet May 22 Ord June 8
DENNY, EDWARD, King's Lynn, Norfolk, Green Grocer
King's Lynn Pet June 8 Ord June 8
DORLING, HENRY, High Wycombe, Bucks High Court
Pet April 24 Ord June 4
DOWDALL, JOHN W., Southampton, Plumber Southampton
Pet May 15 Ord June 7
EARLSEA, ROBERT, Balilton rd, Herne Hill, Butcher High
Court Pet June 8 Ord June 8
FIELDWELL, WILLIAM HENRY, Torquay, Baker Exeter Pet
June 5 Ord June 5
GOLDSBRO, SARAH, Brick In, Woolen Merchant High Court
Pet May 11 Ord June 4
GOHMAN, CHRISTMAS, Norwich, Tinware Manufacturer,
Norwich Pet June 9 Ord June 9
GRACE, JOHN RICHARD, Horsham, Veterinary Surgeon
Brighton Pet May 22 Ord June 8
GREENWOOD, ARTHUR, Bradford, House Furnisher Brad-
ford Pet June 8 Ord June 9

GROUND, WILLIAM NEWALL, Warrington, Commercial Clerk Warrington Pet June 7 Ord June 7	BOWE, HERBERT, Herringthorpe, nr Rotherham, Yorks, Hearth Rug Manufacturer June 23 at 3 Law Society's room, Imperial Arcade, New st, Huddersfield	CLAYTON, HARVEY, Oldham, Painter Oldham Pet June 6 Ord June 9
HARRIS, FREDERICK VERNON, Cheapside, Insurance Clerk High Court Pet May 6 Ord June 4	BOWE, FRANK, Hingmound, Edna, Gower st, Builder June 21 at 12 Bankruptcy bldgs, Carey st	COND, JOHN ARTHUR, St John's Park High Court Pet May 16 Ord June 9
HARVEY, ARTHUR ROBERT, Tivethall St Mary, Norfolk Carpenter Ipswich Pet June 7 Ord June 7	COOPER, ARTHUR, Water st, Brixton, Timber Merchant June 23 at 11 Bankruptcy bldgs, Carey st	DAWSON, ALFRED JOHN, Sutton, Surrey, Commercial Traveller Croydon Pet April 2 Ord June 9
HOCKER, ELLEN MARIA, Chislehurst Croydon Pet June 9 Ord June 9	CROSE, HENRY, Whitehaven, Cumberland, Umbrella Manufacturer June 23 at 11 Court house, Whitehaven	DEENEY, EDWARD, King's Lynn, Norfolk, Greengrocer King's Lynn Pet June 8 Ord June 8
HUGHES, OWEN ROWLAND, Mons st, Amlwch, Anglesey, Draper Bangor Pet June 8 Ord June 8	DARTE, WILLIAM FREDERICK, Butler st, Milton st, Leather Merchant June 23 at 12 Bankruptcy bldgs, Carey st	DOWDALL, JOHN W, Southampton, Plumber Southampton Pet May 15 Ord June 9
HUNT, TOM, Elton, Hunts, Baker Peterborough Pet June 7 Ord June 7	DORLING, HENRY, High Wycombe June 21 at 11 Bankruptcy bldgs, Carey st	EASLEA, ROBERT, Ralton rd, Herne Hill, Butcher High Court Pet June 8 Ord June 8
JEFFCOOK, DAVID, Middlesbrough Middlesbrough Pet June 8 Ord June 8	DOWDALL, JOHN W, Southampton, Plumber June 21 at 12 Off Rec, Midland Bank chmbs, High st, Southampton	EVANS, GOROK, Loughton, Essex High Court Pet May 10 Pet June 5
JOHNSON, JOHN, Leicester, Baker Leicester Pet June 7 Ord June 7	EASLEA, ROBERT, Ralton rd, Herne Hill, Butcher June 28 at 11 Bankruptcy bldgs, Carey st	FILDWELL, WILLIAM HENRY, Torquay Torquay June 23 at 10.30 Off Rec, 3, Bedford circus, Exeter
JONES, HENRY PARRY, Holyhead, Auctioneer Bangor Pet May 25 Ord June 7	GOULDING, SARAH, Brick st, Woolles Merchant June 21 at 2.30 Bankruptcy bldgs, Carey st	FREEDMAN, MORRIS, and SAMUEL CRYAT, Chichester chmbs, Chancery ln, Furniture Manufacturers High Court Pet May 27 Ord June 5
JUSTY, GEORGE WILLIAM, Swindon, Potato Merchant Swindon Pet June 9 Ord June 9	GREENWOOD, ARTHUR, Bradford, House Furnisher June 22 at 3 Off Rec, 12, Duke st, Bradford	GOREHAM, CHRISTMAS, Norwich, Tinware Manufacturer Norwich Pet June 9 Ord June 9
LANE, WILLIAM, Cardiff, Grocer Cardiff Pet June 7 Ord June 7	GROUND, WILLIAM NEWALL, Warrington, Commercial Clerk June 19 at 11 Off Rec, Byrom st, Manchester	GREENWOOD, ANTHONY, Bradford, House Furnisher Bradford Pet June 9 Ord June 9
LEE, WILLIAM RAYNER, Bilton, Yorks, Draper Northallerton Pet May 27 Ord June 8	HARRAP, FREDERICK VERNON, Cheapside, Insurance Clerk June 23 at 2.30 Bankruptcy bldgs, Carey st	GROUND, WILLIAM NEWALL, Warrington, Commercial Clerk Warrington Pet June 7 Ord June 7
LILLY, RICHARD SAMUEL, Birmingham, China Dealer Birmingham Pet June 8 Ord June 8	HARVEY, ARTHUR ROBERT, Tivethall St Mary, Norfolk, Carpenter June 23 at 1.30 Off Rec, 36, Princes st, Ipswich	HACKING, WILLIAM, Chorley, Lancs, Fishmonger Bolton Pet April 26 Ord May 14
MATHINSON, WILLIAM JAMES, Queen's av, Maxwell Hill, Builder High Court Pet April 30 Ord June 9	IDE, ALBERT EDWARD, Wolverhampton, Commercial Clerk June 22 at 11.30 Off Rec, Wolverhampton	HARDCASTLE, WILLIAM RICHARD, Halifax, Joiner Halifax Ord June 8
MILLER, BRIAN, Grange rd, Bermondsey, Drapers High Court Pet May 12 Ord June 9	JAMES, THOMAS, Woobly, Hereford, Blacksmith June 23 at 12, 4, Corn sq, Leominster	HARRIS, CHARLES, Kenwyd rd, Clapham, Engineer Wandsworth Pet Mar 4 Ord June 7
MOTT, SAMUEL THORNEY, York man, Westminster, Engineer High Court Pet Mar 22 Ord June 9	JOHNSON, JOHN, Leicester, Baker June 21 at 12 Off Rec, 1 Bertridge st, Leicester	HARRISON, JOSEPH, Kennington Park rd, Printer High Court Pet May 1 Ord June 7
PAYEV, JOHN JESSOP, Sittingbourne, and HARRY PAYEV, Sheerness, Builders Rochester Pet June 7 Ord June 7	JONES, JOHN, Gorse Wen, Llanddewi, Aberarth, Cardigan, Farmer June 23 at 10 Town Hall, Aberystwyth	HARVEY, ARTHUR ROBERT, Tivethall St Mary, Norfolk, Carpenter Ipswich Pet June 7 Ord June 7
PENRIN, WILLIAM FREDERICK, Nantwich, Ironmonger Crewe Pet June 9 Ord June 9	KINGSBURY, NELSON THOMAS, Buckland Newton, Dorchester, Dorset, Baker June 22 at 12.45 Off Rec, City chmbs, Catherine st, Salisbury	HAYWOOD, CEDRIC THOMPSON, Esher, Builder High Court Pet Feb 20 Ord June 5
PILBEAM, GEORGE, Eastbourne, Boarding House Keeper Lews Pet June 7 Ord June 7	PAYEV, JOHN JESSOP, Sittingbourne, and HARRY PAYEV, Sheerness, Builders June 21 at 3.15 115, High st, Rochester	HUGHES, OWEN BOWLAND, Amlwch, Anglesey, Draper Bangor Pet June 8 Ord June 8
PLATT, EMILY, Sheffield, Licensed Victualler Sheffield Pet May 17 Ord May 17	PILBEAM, GEORGE, Eastbourne, Boarding House Keeper June 21 at 12 Off Rec, 4, Pavilion bldgs, Brighton	HUNT, TOM, Elton, Hunts, Baker Peterborough Pet June 7 Ord June 7
PUMHASE, REGINALD ROBERTS, Yeovil, Jeweller Yeovil Pet May 26 Ord June 9	PURCHASE, REGINALD ROBERTS, Yeovil, Jeweller June 23 at 1 Off Rec, City chmbs, Catherine st, Salisbury	JACOBS, HERBERT MAURICE, Clephane rd, Canonbury Furniture Dealer High Court Pet April 26 Ord June 7
RAWDEN, FRED ARTHUR, Skirbeck Quarter, Lincs, Brickmaker Boston Pet June 8 Ord June 8	RAWDEN, FRED ARTHUR, Skirbeck Quarter, Lincs, Brickmaker June 21 at 2.45 Off Rec, 4 and 6, West st, Boston	JEPFCOOK, DAVID, Middlesbrough Middlesbrough Pet June 8 Ord June 8
REED, JOHN EDWARD, Stamford, Lincs, Baker Peterborough Pet June 8 Ord June 8	REYNOLDS, WALTER GEORGE, Gloucester, Licensed Victualler June 19 at 3.30 Off Rec, Station rd, Gloucester	JOHNSON, JOHN, Leicester, Baker Leicester Pet June 1 Ord June 7
REES, JOHN, Swansea, Grocer Swansea Pet June 9 Ord June 9	ROWLANDS, JOHN, Aberdovey, Merioneth, Grocer June 25 at 10.15 Townhall, Aberystwyth	JONES, HENRY PARRY, Holyhead, Auctioneer Bangor Pet May 25 Ord June 7
SAWYER, HARWIE, Bramley, Leeds, Grocer's Manager Leeds Pet June 7 Ord June 7	ROYCE, C H H, Caledonian rd, Tobacco Dealer June 21 at 1 Bankruptcy bldgs, Carey st	JONES, JOHN, Gorse Wen, Llanddeu, Aberarth, Cardigan, Farmer Aberystwyth Pet June 3 Ord June 8
SCOTT, JONATHAN DAVY, Kennington Park rd, Tailor High Court Pet Mar 3 Ord June 3	SADDLE, ERNEST RICHARD, Whitley Bay, Northumberland, Tuff Agent's Clerk June 19 at 12 Off Rec, 30, Mosley st, Newcastle upon Tyne	MARKEY, CHARLES, and GUSTAVE MARKY, Curtain st, Fancy Goods Importers High Court Pet April 23 Ord June 7
TRICKETT, ANDREW EDWARD, Rotherham, Butcher Sheffield Pet June 8 Ord June 8	SAWYER, HARWIE, Bramley, Leeds, Grocer's Manager June 21 at 11 Off Rec, 24, Bond st, Leeds	MARSHALL, ALBERT, Goswell rd, Manager High Court Pet May 27 Ord June 7
TYSON, ANNY, Manchester, Milliner Manchester Pet April 21 Ord June 9	SCOTT, JONATHAN DAVY, Kennington Park rd, Tailor June 21 at 21 Off Rec, 4, and 6, West st, Boston	PAYEV, JOHN JESSOP, Sittingbourne, and HARRY PAYEV, Sheerness, Builders Rochester Pet June 7 Ord June 7
WILLIAMSON, WILLIAM, Hyson Green, Nottingham, Shoeing Smith Nottingham Pet June 8 Ord June 8	SIMPSON, FRED, Spital, Lincs, Coal Merchant June 21 at 2 Off Rec, 4, and 6, West st, Boston	PIKE, EDMUND ARNOLD, Birmingham, Cab Proprietor Birmingham Pet June 5 Ord June 7
WILSON, SYDNEY S, Whalley Range, Manchester, Solicitor Manchester Pet May 4 Ord June 9	WILLIAMSON, WILLIAM, Hyson Green, Nottingham, Shoeing Smith June 23 at 11 Off Rec, 4, Castle pl, Park st, Nottingham	PILBEAM, GEORGE, Eastbourne, Boarding House Keeper Lews Pet June 7 Ord June 7
WINTERTON, JOHN, Nelson, Lancs, Burley Pet June 8 Ord June 8	ASTON, JAMES, Brick Bridge, Wombourne, Staffs, Licensed Victualler Wolverhampton Pet June 7 Ord June 7	PLATT, EMILY, Sheffield, Licensed Victualler Sheffield Pet May 17 Ord June 8
WOOSOCK, JOHN THOMAS, Sheffield, General Dealer Sheffield Pet June 7 Ord June 7	ATTENWELL, THOMAS HENRY, Haworth, nr Pontypridd, Collier Pontypridd Pet June 8 Ord June 8	RAWDEN, FRED ARTHUR, Skirbeck Quarter, Lincs, Brickmaker Boston Pet June 8 Ord June 8
WRIGHT, WILLIAM, Burley, Furniture Dealer Burnley Pet June 8 Ord June 8	BAHNS, FRANCIS BARNABY JOSEPH, Leeds, Grocer June 21 at 11.30 Off Rec, 24, Bond st, Leeds	REED, JOHN EDWARD, Stamford, Lincs, Baker Peterborough Pet June 8 Ord June 8
YARDLEY, JAMES HENRY, Almondbury, Glazier, Collier June 23 at 11 Off Rec, 117, St Mary st, Cardiff	BAHNS, FRANCIS BARNABY JOSEPH, Leeds, Grocer June 21 at 11.30 Off Rec, 24, Bond st, Leeds	ROE, WILLIAM NORMAN, Brighton, Professor of Music Brighton Pet June 5 Ord June 8
BEATTIE, J. BUCHANAN, Salter, Sussex, Hotel Proprietor June 22 at 1 Bankruptcy bldgs, Carey st	BLINKHORN, FREDERICK CHARLES, Southport, Grocer's Vanman Liverpool Pet June 9 Ord June 9	ROSSER, HENRY EDWARD, Caxton, Mon, Innkeeper Newport, Mon Pet May 29 Ord June 8
BOLLAND, JAMES, Leicester, June 21 at 8 Off Rec, 1, Beredge st, Leicester	BOLLARD, JAMES, Leicester, Leicester Pet June 9 Ord June 9	RUBIS, SOLOMON, Liverpool, Merchant Tailor Liverpool Pet May 7 Ord June 9
	CHARLESWORTH, FREDERICK, Barnsley, Provision Merchant Barnsley Pet June 9 Ord June 9	SAWYER, HARWIE, Bramley, Leeds, Grocer Leeds Pet June 7 Ord June 7
	CLAY, RICHARD, jun, Osmaston, Derby, Butcher Derby Pet June 8 Ord June 8	SMITH, JOHN HARCOOT MASON, Chancery ln, Partnership Agent High Court Pet Mar 12 Ord June 7

THE LICENSES INSURANCE CORPORATION AND GUARANTEE FUND, LIMITED.

24, MOORGATE STREET, LONDON, E.C.

ESTABLISHED IN 1890.

EXCLUSIVE BUSINESS - LICENSED PROPERTY.

SPECIALISTS IN ALL LICENSING MATTERS.

Upwards of 650 Appeals to Quarter Sessions have been conducted under the direction and supervision of the Corporation.

Suitable Insurance Clauses for inserting in Leases or Mortgages of Licensed Property, Settled by Counsel, will be sent on application.

TAYLOR, JOHN HENRY, Reddish, Lancs, Baker Stockport Pet April 20 Ord June 7
 TICKETT, ANDREW HOWARD, Rotherham, Yorks, Butcher Sheffield Pet June 8 Ord June 8
 WATERS, SAMUEL, Shartow, Sheffield, Tailor Sheffield Pet May 10 Ord June 7
 WEINTRAUD, FRANCOIS GOTTLIEB, LEONARD FREDERICK, Sutton, Surrey, Merchant's Traveller Croydon Pet May 18 Ord May 18
 WILLIAMSON, WILLIAM, Hyson Green, Nottingham, Shoemaking Smith Nottingham Pet June 8 Ord June 8
 WINTERBOTTOM, JOHN, Nelson, Lancs, Burnley Pet June 8 Ord June 8
 WOODCOCK, JOHN THOMAS, Sheffield, General Dealer Sheffield Pet June 7 Ord June 7
 WRIGHT, WILLIAM, Burnley, Advertising Contractor Burnley Pet June 8 Ord June 8
 London Gazette.—TUESDAY, June 15.
 RECEIVING ORDERS.
 BEED, ERNEST WILLIAM, Swans, Boot Dealer Pembroke Dock Pet May 10 Ord June 12
 BICKERDIKE, WILLIAM, Hartgate, York Pet June 10 Ord June 10
 BOUTCHER, EDWARD CHARLES BOOTH, Pilley, Cheltenham, Watchmaker Cheltenham Pet June 10 Ord June 10
 BURNET, JAMES HENRY, Inkberrow, Worcester, Veterinary Surgeon Warwick Pet June 11 Ord June 11
 CAREWOLD, ARTHUR, Bridgend, Glam, Draper Cardiff Pet May 24 Ord June 8
 CARLETON, JOHN, Morecambe, Tailor Preston Pet May 20 Ord June 9
 DAY, GEORGE, Old St, St Luke's, Manufacturer High Court Pet June 10 Ord June 10
 DAY, HARRY, Southsea, Hants, Tailor Portsmouth Pet June 10 Ord June 10
 EATWELL, WILLIAM, Wash Common, Newbury, Builder Newbury Pet June 10 Ord June 10
 FINE, REUBEN, Abercynon, Glam, General Dealer Pontypridd Pet June 10 Ord June 10
 FORD, CHARLES ALFRED, Stoke Climuland, Cornwall Plymouth Pet June 10 Ord June 10
 FOSTER, THOMAS, Copnor, Portsmouth, Hants, Brick Merchant Portsmouth Pet June 11 Ord June 11
 GALE, ISAAC, Nottingham, Grocer Nottingham Pet June 11 Ord June 11
 GOYNOUR, HERBERT, Monmouth, Grocer Newport, Mon Pet June 11 Ord June 11
 GUNNELL, HARRY HARRIS, Grosmont, Mon, Hereford Pet June 12 Ord June 12
 GUNNIS, GEORGE STUART FORBES, Great Winchester st, High Court Pet May 19 Ord June 11
 HARRIS, THOMAS, Castellane, mams, Maida Vale, High Court Pet May 20 Ord June 11
 HODSON, JOHN, Farmworth, nr Bolton, Warehouseman Bolton Pet June 10 Ord June 10
 HOUSLEY, JOHN, Wigan, Lancaster, Draper Wigan Pet June 11 Ord June 11
 HUTCHINSON, JAMES, Bolton, T&F Distiller Bolton Pet June 10 Ord June 10

LAW INSURANCE

FIRE SOCIETY LTD.

No. 114, Chancery Lane,



London, W.C.

DIRECTORS

SIR RICHARD NICHOLSON, Chairman (Nicholson, Patterson, & Freeland).
 CHARLES P. JOHNSON, Esq., Vice-Chairman (Johnsons, Long, & Raymond-Barker).

GEORGE WILLIAM BELL, Esq.
 H. D. BEWES, Esq. (Bewes & Dickinson).
 L. C. CHOLMELEY, Esq. (Frere, Cholmeley, & Co.).
 E. F. B. CHURCH, Esq. (Church, Adams, & Prior).
 F. E. E. FAREBROTHER, Esq. (Fildgate & Co.).
 SIR WILLIAM JAMES FARRER (formerly of Farrer & Co.).
 C. W. GRAHAM, Esq. (Lawrence, Graham, & Co.).
 W. A. T. HALLOWES, Esq. (Hallowes & Carter).
 EDWIN HART, Esq. (Budd, Brodie, & Hart).
 E. CARLETON HOLMES, Esq. (E. Carleton Holmes, Son, & Fell).
 F. R. JAMES, Esq. (Gwynne James & Son).
 HARRY W. LEE, Esq. (Lee, Bolton, & Lee).
 DILLON R. I. LOWE, Esq. (Lowe & Co.).
 FREDERICK MORGAN, Esq., J.P. (Saxton & Morgan).
 SOLICITOR—W. H. HARRISON (C. & S. Harrison & Co.).

SECRETARY—H. T. OWEN LEGGATT. ASSISTANT SECRETARY—ARTHUR E. C. WHITE.

This Society consequent on its close connection with, and exceptional experience of, the Legal Profession is able to offer special facilities to Solicitors for the transaction of Fire Insurance business on the most favourable terms, whilst it enjoys the highest reputation for prompt and liberal settlement of claims.

Prospectuses and Proposal Forms may be had on application.

The business of the Society is confined to the United Kingdom.

LIFE INTERESTS AND REVERSIONS

(Absolute or Contingent)

PURCHASED.

Good prices given for approved Securities.

LOANS GRANTED

Upon Security of Life Interests, Reversions, &c.

MORTGAGES

Upon first-class business or residential property considered.

BUSINESS CARRIED THROUGH WITHOUT DELAY.

STAR LIFE ASSURANCE SOCIETY,

Assets:

£26,500,000

32, Moorgate Street, E.C.

J. DOUGLAS WATSON, F.I.A., Manager and Actuary.

EQUITABLE REVERSIONARY INTEREST SOCIETY, Limited,

16, LANCASTER PLACE, STRAND, W.C.

ESTABLISHED 1835. CAPITAL, £200,000.

Reversions and Life Interests in Landed or Funded Property or other Securities and Annuities PURCHASED or LOANS granted thereon.

Interest on Loans may be Capitalised.

C. H. CLAYTON, } Joint

F. H. CLAYTON, } Secretaries.

THE REVERSIONARY INTEREST SOCIETY, LIMITED

(ESTABLISHED 1828).

Purchase Reversionary Interests in Real and Personal Property, and Life Interests and Life Policies, and Advance Money upon these Securities.

Paid-up Share and Debenture Capital, £2837,522.

The Society has moved from 17, King's Arms-yard
30, COLEMAN STREET, E.C.

JACKSON, THOMAS, Whitworth, Lancs, Stone Merchant, Rochdale Pet May 28 Ord June 10
 JONES, DAVID REES, Neath, Ironmonger Neath Pet June 10 Ord June 10
 JONES, SAMUEL JAMES, Stonehouse, Devon, Labourer Plymouth Pet June 10 Ord June 10
 KELLY, ARTHUR, ARTHUR KELLY, jun., and ROBERT KELLY, Coventry, Builders Coventry Pet June 3 Ord June 8
 KRAANTZ, BENJAMIN BERNARD, Kingston upon Hull, Hairdresser Kingston upon Hull Pet June 10 Ord June 10
 LAMBOE, A. M., Marlow, Bucks, Aylesbury Pet April 14 Ord June 11
 LEA, J. H. S., Eastbourne, Tobacconist Eastbourne Pet May 18 Ord June 12
 LITCHFIELD, EBENEZER, Long Eaton, Derby, Lace Designer Derby Pet June 10 Ord June 10
 MAIDEN, JOHN, Stourport, Worcester, Market Gardener Kidderminster Pet June 11 Ord June 11
 MORGAN, THOMAS, Covenham, nr Crewe, Joiner Nantwich Pet May 26 Ord June 10
 ODELL, ALBERT, Blomfield rd, Maida Vale, Brick Merchant High Court Pet June 11 Ord June 11
 PARKE, WILLIAM, Bangor, Carnarvon Bangor Pet June 9 Ord June 9
 PORTER, J., Walton on Thames, Builder Kingston, Surrey Pet April 15 Ord June 10
 PRYOR, KATE, Leek, Stafford, Musical Instrument Dealer Stoke upon Trent Pet May 26 Ord June 7
 RABINET, LEO JAMES, Birmingham Birmingham Pet May 25 Ord June 11
 RATTENBURY, EBENEZER, and WILLIAM RATTENBURY, St Sidwell's, Exeter, Tailor Exeter Pet June 12 Ord June 12
 ROBERTSON, ANDREW JOHNSON, Old Trafford, Manchester, Firewood Manufacturer Salford Pet May 25 Ord June 10
 SAXTON, CHARLES, Plaistow, Essex, Builder June 23 at 11 Bankruptcy bldgs, Carey st
 SAXTON, ROBERT, Wellington, Salop, Auctioneer July 7 at 11 County Court Office, Madley
 TRICKETT, ANDREW EDWARD, Rotherham, York, Butcher June 24 at 12 Off Rec, Figtown in, Sheffield
 WADSWORTH, GEORGE EDWARD, Halifax, House Furnisher June 25 at 11.45 County Court, Precott st, Halifax
 WALKER, GEORGE, Battersby Park rd, Baker June 23 at 11 Bankruptcy bldgs, Carey st
 WILKINS, ALBERT, Dovercourt, Essex, Clerk July 2 at 11 Cup Hotel, Colchester
 WILLIAMS, WILLIAM, Pontywaith, Glam, Collier June 23 at 12 Off Rec, Post Office chmrs, Pontypridd
 WOODCOCK, JOHN THOMAS, Sheffield, General Dealer June 24 at 11.30 Off Rec, Figtown in, Sheffield
 WRIGHT, WILLIAM, Burnley, Furniture Dealer June 25 at 10.15 County Court House, Bankhouse st, Burnley

ADJUDICATIONS.

BASTARD, THOMAS, WILLIAM ARCTIC, Finchley, Builder Bath Pet March 23 Ord June 8
 BICKERDIKE, WILLIAM, Harrogate, Cab Proprietor York Pet June 10 Ord June 10
 BOWEN, EDWARD CHARLES BOOTH, Cheltenham, Watchmaker Cheltenham Pet June 10 Ord June 10
 BOYCE, CHARLES HENRY HENKET, Caledonian rd, Tobacco Dealer High Court Pet April 28 Ord June 10
 BURST, JAMES HENRY, Inkberrow, Worcester, Veterinary Surgeon Warwick Pet June 11 Ord June 11
 CANTERBURY, ARTHUR BIRDSELL, Bathpool, nr Taunton, Corn Merchant Taunton Pet June 10 Ord June 10
 DAVISON, GEORGE, Walthamstow, Baker High Court Pet June 10 Ord June 10
 WHITING, THOMAS NEWMAN, Walsall, Cabinet Maker Walsall Pet June 10 Ord June 10
 WILSON, ALBERT, Dovercourt, Essex, Clerk Colchester Pet June 10 Ord June 10
 WILLIAMS, WILLIAM, Pontywaith, Glam, Collier Pontypridd Pet June 10 Ord June 10

FIRST MEETINGS.

ABELS, JOSEPH, Maddington, Tailor June 24 at 12 14, Bedford Row
 BROSSE, ALEXANDRE DAVID, Rugby, Cycle Repairer June 24 at 3 Off Rec, 8, High st, Coventry
 BUCKERDIKE, WILLIAM, Harrogate June 23 at 3 Off Rec, Red House, Dubcombe pl, York
 BLACKBURN, WALTER, Honor Oak Park, Tutor June 23 at 12 122, York rd, Westminster Bridge
 BLINKHORN, FREDERICK CHARLES, Southport, Grocer's Vanman June 24 at 11 Off Rec, 35, Victoria st, Liverpool
 CHARLESWORTH, FREDERICK, Barnsley, Yorks, Provision Merchant June 24 at 10 Off Rec, 7, Regent st, Barnsley
 CHARLESWORTH, JOS., Bolsover, Derby, Painter June 23 at 12 Croy chmbrs, Eastgate row, Chester
 CLAY, RICHARD, jun., Osmeaston, Derby, Journeyman Butcher June 23 at 11 Off Rec, 47, Full st, Derby
 COLEMAN, ZULLAH, Sandwich, Kent, Seed Merchant June 23 at 11.30 Off Rec, 68a, Castle st, Canterbury
 DAVISON, GEORGE, Jyddale rd, Nunhead, Manufacturer June 23 at 11 Bankruptcy bldgs, Carey st
 DERRICK, CHARLES, Francis, Pontypool, Mon, Licensed Victualler June 23 at 11.30 Off Rec, 144, Commercial st, Newport, Mon
 FINE, EBURNE, Miskin, Mountain Ash, Glam, General Dealer June 23 at 11 Off Rec, Post Office chmrs, Pontypridd
 GORHAM, CHRISTMAS, Norwich, Tinware Manufacturer June 23 at 4 Off Rec, 8, King st, Norwich
 GRAVE, JOHN RICHARD, Hornbeam, Sussex, Veterinary Surgeon July 1 at 10.30 Off Rec, 4, Pavilion bldg, Brighton
 GUNNIS, GEORGE STUART FORBES, Great Winchester st June 23 at 12 Bankruptcy bldgs, Carey st
 HARRIS, THOMAS, Castellane mans, Maida Vale June 23 at 2.30 Bankruptcy bldgs, Carey st
 HEAVNER, ARTHUR, Northfield, nr Birmingham June 24 at 11.30 Ruskin chmrs, 191 Corporation st, Birmingham
 HOCKER, ELLY MARIA, Chalculton, Kent June 23 at 11.30 134, York rd, Westminster Bridge
 HODSON, JOHN, Farnworth, nr Bolton, Warehouseman June 23 at 3 19, Exchange st, Bolton
 HOULEY, JOHN, Wigan, Draper Wigan Pet June 23 at 3 19, Exchange st, Bolton
 HUTCHINSON, JAMES, Bolton, Tar Distiller Bolton Pet June 10 Ord June 10
 JONES, DAVID HARRIS, Neath, Ironmonger Neath Pet June 10 Ord June 10
 JOSLIN, SAMUEL JAMES, Stonehouse, Devon, Labourer Plymouth Pet June 10 Ord June 10
 KELLEY, ARTHUR, ARTHUR KELLEY, jun., and ROBERT KELLEY, Coventry, Builders Coventry Pet June 3 Ord June 8
 KRAANTZ, BENJAMIN BERNARD, Kingston upon Hull, Hairdresser Kingston upon Hull Pet June 10 Ord June 10
 LEE, WILLIAM RAYNES, Ripon, Yorks, Draper Northallerton Pet May 27 Ord June 11
 LITCHFIELD, EBENEZER, Long Eaton, Derby, Lace Designer Derby Pet June 10 Ord June 10
 MAIDEN, JOHN, Stourport, Worcester, Market Gardener Kidderminster Pet June 11 Ord June 11
 NOONAN, JOHN, Dudley, Worcester, Tailor Dudley Pet May 27 Ord June 10

Telephone: 602 Holborn.

EDE, SON AND RAVENSCROFT

FOUNDED IN THE REIGN OF WILLIAM & MARY, 1689.


 ROBE
 MAKERS. COURT
 TAILORS.
 To H.M. THE KING & H.M. THE QUEEN.

SOLICITORS' GOWNS.

 LEVEE SUITS IN CLOTH & VELVET.
 Wigs for Registrars, Town Clerks, & Coroners
 CORPORATION & UNIVERSITY GOWNS.

93 & 94, CHANCERY LANE, LONDON.

Companies (Consolidation) Act, 1908.


 BY AUTHORITY

Every requisites under the above Act supplied on the shortest notice.

The BOOKS and FORMS kept in Stock for immediate use.
 SHARE CERTIFICATES, DEEDS, &c., engraved and printed.

Solicitors' Account Books.

RICHARD FLINT & CO.,
 Stationers, Printers, Engravers, Registration Agents, &c.
 49, FLEET STREET, LONDON, E.C. (corner of
 Serjeants' Inn).

Annual and other Returns Stamped and Filed.

BRAND'S

 MEAT JUICE
 FOR INVALIDS.

Prepared from the Finest Meat only.

In Flasks, price 2/6.

SOLD EVERYWHERE.

BRAND & CO., Limited, MAYFAIR, W.

 HOLIDAY SEASON.
 ACCIDENTS of all kinds,

SICKNESS,

BURGLARY AND FIDELITY GUARANTEE RISKS

INSURED AGAINST BY THE

RAILWAY PASSENGERS' ASSURANCE CO.,

Capital (fully subscribed) £1,000,000.

Claims paid £3,600,000.

64, CORNHILL, LONDON.

A. VIAN, Secretary.